



Hongkong Daily Press

ESTABLISHED 1857

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Will Please Milady
AND IMPROVE HER
EYESIGHT AND APPEARANCE
N. LAZARUS,
Optician,
12, Queen's Road C.

No. 19,622.

號二十百六千九萬一第

日九十月三年酉辛

HONGKONG, TUESDAY, APRIL 26th, 1921.

二拜禮

號六廿月四年十國民華中

PRICE, \$8 PER MONTH.

INTIMATIONS

JUST LANDED

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BRITISH

PILSENER BEER

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PEAK TRAMWAY CO.

LIMITED.

TIME-TABLE.

WEEK DAYS
7.00 a.m. to 8.00 a.m. every 15 minutes
8.00 " " 9.30 " " 10 " "
9.30 " " 11.00 " " 15 " "
11.00 " " 12.30 p.m. " 15 " "
12.30 p.m. to 2.30 p.m. " 10 " "
2.30 " " 5.00 " " 15 " "
5.00 " " 8.10 " " 10 " "

SUNDAY
8.00 a.m. to 8.00 p.m. every 30 minutes
8.00 p.m. to 11.00 p.m. every 30 minutes
11.00 p.m. to 12.00 a.m.
Extra Cars—12 midnight.

As on Week Days
4.00 a.m. to 10.30 a.m. every 15 minutes
10.30 " " 11.00 " " 10 " "
11.30 " " 12.00 noon " 15 " "
12.00 noon to 1.00 p.m. " 10 " "
1.00 p.m. to 5.30 " " 15 " "
5.30 " " 6.00 " " 10 " "
6.00 " " 6.30 " " 15 " "
6.30 " " 8.10 " " 10 " "

SPECIAL CARS by arrangement at
the Company's Office, Alexandra Buildings,
Queens Road.
Season and punch tickets available for
all cars, not already full, running at the
time stated in the Company's time-table,
but not for special cars, which are obtained on
application at the Company's Office. No
season ticket will be issued until payment
thereof has been made in Bank Notes or
by Cheque or Creditors Order, representing
Bank Notes.

KOWLOON-CANTON RAILWAY.

TIME-TABLE.

On and after MONDAY, JANUARY 24th, 1921, until further Notice.
(All previous Time Tables cancelled.)

DOWN TRAINS

Stations		No. 14	No. 15	No. 16	No. 7	No. 9	No. 11	No. 13	No. 15	No. 17	No. 19	No. 21
		Local	Local	Express	Local	Slow	Local	Express	Mixed, etc. and Goods	Local	p.m.	p.m.
CANTON (at Sha Tau)	dep.			5.00		5.45		5.30				
Shek Lung	arr.			5.11		5.56		5.41				
Shum Chun	dep.			5.18		6.03		5.48				
Shum Chun	arr.			5.27		6.12		5.57				
Shum Chun	dep.			5.34		6.19		6.04				
Shum Chun	arr.			5.43		6.28		6.13				
Shum Chun	dep.			5.50		6.35		6.20				
Shum Chun	arr.			5.59		6.44		6.29				
Shum Chun	dep.			6.06		6.51		6.36				
Shum Chun	arr.			6.15		7.00		6.45				
Shum Chun	dep.			6.22		7.07		6.52				
Shum Chun	arr.			6.31		7.16		7.01				
Shum Chun	dep.			6.38		7.23		7.08				
Shum Chun	arr.			6.47		7.32		7.17				
Shum Chun	dep.			6.54		7.39		7.24				
Shum Chun	arr.			7.03		7.48		7.33				
Shum Chun	dep.			7.10		7.55		7.40				
Shum Chun	arr.			7.19		8.04		7.49				
Shum Chun	dep.			7.26		8.11		7.56				
Shum Chun	arr.			7.35		8.20		8.05				
Shum Chun	dep.			7.42		8.27		8.12				
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SHIPBUILDERS AND ENGINEERS,
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Men's Lusterised Lisle $\frac{1}{2}$ Hose in an assortment of
Dark Tan, Palm Beach, Pearl Grey, Gunmetal
Grey, Cordovan, or Bottle Green. Sizes 10 to 14 in.

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MEN'S WEAR SPECIALISTS.

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[728]

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6 Cylinder, 2 Cycle, Vertical, Open Column.

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HONGKONG LEGISLATIVE COUNCIL.

THE STAMP DUTY DEBATE

IMPORTANT CONCESSIONS.

DEFENCE OF GOVERNMENT POLICY.

A meeting of the Legislative Council was held in the Council Chamber yesterday afternoon. There were present:—

HIS EXCELLENCY THE OFFICER ADMINISTERING THE GOVERNMENT (Hon. Mr. CLAUD SEVERN, C.M.G.).

HIS EXCELLENCY THE GENERAL OFFICER COMMANDING THE TROOPS (Major-General Sir G. M. KIRKPATRICK, K.C.B., K.C.S.I.).

Hon. Mr. E. D. C. WOLFE (Colonial Secretary).

Hon. Mr. J. H. KEMP, K.C., C.B.E. (Attorney-General).

Hon. Mr. C. McL. Messer, O.B.E. (Colonial Treasurer).

Hon. Mr. E. A. IRVING (Director of Education).

Hon. Mr. S. B. C. ROSS (Secretary for Chinese Affairs).

Hon. Mr. T. L. PERKINS (Director of Public Works).

Hon. Mr. H. E. POLLOCK, K.C.

Hon. Mr. LAU CHU-PAN.

Hon. Mr. HO FOOK.

Hon. Mr. H. W. BIRD.

Hon. Mr. A. G. STEPHEN.

Hon. Mr. A. O. LANG.

Mr. S. B. B. McLEDERY (Clerk of Council).

NEW MEMBER.

Mr. A. O. LANG took the oath and his seat as a member of the Council representing the Chamber of Commerce in the absence on leave of Mr. P. H. Holyoak.

MINUTES.

The minutes of the meeting held on the 14th inst. were confirmed and signed.

FINANCE.

The Colonial Secretary, by command of H.E. the Officer Administering the Government laid upon the table Financial Minutes 25 and 26 and moved that they be referred to the Finance Committee.

The Colonial Treasurer seconded.

Hon. Mr. POLLOCK: In connection with Financial Minute No. 25 in which it is recommended that the Council shall vote the sum of \$5,000 as payment to Messrs. Lowe, Bingham & Matthews for professional services in connection with a report on the China and Japan Telephone and Electric Company, Ltd., I should like to ask whether the report will be laid on the table.

HIS EXCELLENCY: The report is at present in manuscript and is being circulated for consideration by the Government. Whether it will be printed and laid on the table will be decided later. The report was obtained with a view to considering the future position of the Telephone Co. No conclusions have been come to and I cannot give an answer at the present moment whether the report will be laid on the table or not.

The Colonial Secretary, by command of H.E. the Officer Administering the Government, laid on the table the Report of the Finance Committee (No. 4) and moved that it be adopted.

The Colonial Treasurer seconded, and the motion was agreed to.

THE DAIRY FARM PROPERTY.

The Hon. Mr. BIRD in pursuance of notice previously given asked the following question:—

“In view of the fact that the housing problem is still acute and that the Dairy Farm Co. hold some 210 acres of highly suitable and accessible building land on the cool side of the Island, will the Government take preliminary steps to develop some spot on the mainland, such as the slopes of the Station Valley, with a view to the ultimate removal of that Company's sheds and cattle to such spot and the resumption of the land at present in its possession?”

The Colonial Secretary replied: The Government has for some time past been in communication with the Dairy Farm Co. in the matters referred to in the question, but it is not possible to make any statement at present.

ENEMY PROPERTY.

The Attorney-General moved the second reading of the Bill intituled An Ordinance to provide for the transfer of property, rights and powers to successive holders of the office of Custodian of Enemy Property.

The Colonial Secretary seconded, and the motion was agreed to.

The Attorney-General: I beg to move that the Council now go into Committee to consider the Bill clause by clause.

The Colonial Secretary seconded, and the motion was agreed to.

On the Council resuming, the Attorney-General reported that no amendments had been made, and moved that the Bill be read a third time.

The Colonial Secretary seconded, and the motion was agreed to.

HIS EXCELLENCY: The Bill is passed.

TREATY OF PEACE ORDERS.

The Attorney-General moved the second reading of the Bill intituled An Ordinance to modify certain provisions of the Treaty of Peace Order, 1919, as amended by the Treaty of Peace (Amendment) Order, 1920, and by the Treaty of Peace (Amendment) (No. 2) Order, 1920, for the purpose of adapting the provisions of the Order to the circumstances of the Colony of Hongkong.

The Colonial Secretary seconded, and the motion was agreed to.

The Council went into Committee to consider the Bill clause by clause. No amendments were made and on the Council resuming,

The Attorney-General moved that the Bill be read a third time.

The Colonial Secretary seconded, and the motion was agreed to.

HIS EXCELLENCY: The Bill is passed.

THE STAMP ORDINANCE.

CONSIDERABLE MODIFICATIONS.

The Attorney-General said:—I beg to move the second reading of the Bill intituled An Ordinance to Amend the Law relating to Stamp Duty, and in doing so, I would like to acknowledge the assistance received from various bodies and individuals, members of both Councils, and others. The time has unfortunately been short and I think we are greatly indebted to the various bodies and persons who have devoted so much time and care to the examination of the Bill and given to the Government the benefit of their views and deliberations. The course of the criticism has taken the form of efforts to reduce the increases of the various duties proposed by the Bill and to induce the Government to omit certain other duties altogether. Even where the Government have not been able to agree with all the arguments put forward, I think those arguments have helped very much to clear up the position, and will enable us eventually to come to just decisions.

I would like to refer, sir, to two or three general points. It has been suggested more than once that, as the Government are only asking for a million from the new stamp duties, and as the present yield is about \$300,000 or \$400,000 a year, they might have obtained that sum by simply doubling the existing duties. But, apart from the fact that in some cases—in many cases—particular duties have been doubled, I would like to point out that there are a good many headings of duty in the present stamp law which cannot fairly be doubled, or even increased at all. There are others that we think cannot safely be doubled because, if they were, the probable effect might be either to drive trade from the Colony—which is a thing one must always bear in mind—or else encourage evasion to such an extent that doubling the duty would produce nothing like double the yield of the present tax. Doubling as a means of obtaining another million is impossible because there are certain items—they amount to more than half—which cannot fairly or safely be doubled. We, therefore, have to look to other means of increasing the stamp revenue.

It has been suggested, both in this Council, and elsewhere, that the duties imposed by this Bill are an attack on Free Trade. I venture to say, sir, that is an improper use of the term “Free Trade,” and that nothing in this Bill has any bearing at all on the question of Free Trade. “Free Trade,” I think, is used in two senses: in the first as being opposed to a system of monopolies, or chartered companies. There is nothing of that kind here. In the second sense, it is used as being opposed to a system of taxation under which import duties are

imposed on imports from abroad, or bounties given for the protection of home industries. This Bill, of course, imposes no import duty whatever, and gives no bounty; it has nothing at all to do with the question of Free Trade. I mention this because phrases are very dangerous and that phrase might get abroad and give the idea that Hongkong is abandoning its policy of Free Trade. The only duties are on tobacco and liquor and they are not touched by this Bill.

Another suggestion made for dealing with the deficiency in revenue is that we should obtain money by means of Short Loans. On that point, I only want to say that I think the phrase “extraordinary expenditure” which appears in the estimate is perhaps (though quite a good phrase for its purpose) a little misleading for the man in the street. It has been suggested that to make roads and put up houses and other buildings we ought not to rely to taxation but obtain Short Loans for the purpose. As long as I have been in the Colony—over 20 years—we have always been making roads and putting up buildings; it is a constantly recurring expenditure and though it does result in the permanent improvement of the Colony, still, as Hongkong is, fortunately, a developing Colony we always have had, and shall have, I hope for many years to come, to go on building roads and putting up buildings out of revenue and not relying on short loans for the purpose.

Now, in further consideration of this Bill, the Government have come to the conclusion that a good many of the proposals in it must be either altered or abandoned. There are also a number of small amendments which it is proposed to submit in committee—some are drafting amendments; others of some slight substantial importance. I propose to go through the Bill and state the amendments which we propose to bring forward in committee, and state what particular provisions of the Bill we are prepared, at this stage, to abandon.

Clause 3, sub-clause 20, contains the definition of the term “vesting order.” It has been pointed out that that definition includes too much. A great many vesting orders which are not merely transfers of property for consideration, but are made on the appointment of new trustees, would have to pay conveyance duty. What is proposed to be done in that case is to omit that sub-clause altogether and insert in sub-clause 6, which is a definition of “conveyance on sale,” after the word “instrument” these words: “and every decree or order of any Court.” That will make the section practically a copy of the English section and will confine the duty on vesting orders to vesting orders on sale. It may be that we shall not get the duty on all the vesting orders we ought to get it on, but I think, on the whole, it is fairer than the present draft.

Clause 17 provides that instruments executed out of the Colony—I mean bills of exchange—shall, before being executed or brought into force, acted upon, or registered within the Colony, be stamped with the duty to which they would have been liable if executed here in the first instance. It had been pointed out that that might be unduly hampering in the case of policies, bills of lading and, I think, mates' receipts attached to bills of exchange, and if a form of wording can be found to exempt those from the section, I think that that exemption might very well be made. I have not had time to draft an amendment to that effect, but I have no doubt that some form of words can be found.

Clause 21 is a clause dealing with the duty on agreements of sale. It is proposed to omit that altogether, and omit, of course, the corresponding heading (6) in the schedule. I think it is a duty which will not result in a very large yield because I think the cases to which it would apply in this Colony are small in number.

Clause 23 is a clause dealing with exchange contracts. Hon. members will find on the table a proposed new draft of that clause. It is not really a change of substance but what I shall call a drafting amendment. I think I explained it in introducing the Bill. The point is this: the schedule is a list of duties which are proposed on particular instruments; there was nothing in clause 23, as drafted, to require any instrument at all to be drawn up on cancellation of a draft contract. The new clause remedies that defect so that there will be in future some instrument. It is called an “exchange contract cancellation note.” It is not intended that any particular form of note shall be used, and I understand that the brokers' note could be marked “cancelled” and be used as a

cancellation note. Whatever form might be found convenient by the bankers and brokers will no doubt be quite sufficient, but some document must be executed as cancellation note, and on that document, duty must be paid. A consequential amendment is the amendment of the schedule so as to read “exchange contract cancellation note.”

Clause 29 is a clause dealing with late registration duty. It is proposed now to abandon that. There are many difficulties and it is felt on the whole that the best thing will be not to introduce that duty but to accept the suggestion made by the Stockbrokers' Association to increase the Stamp Duty on share contract notes instead.

Clause 41, sub-clauses 1 and 2, deal with the liability of corporate bodies and firms and officers and partners and servants for failure to stamp. I am not sure that I fully grasp the objection to these clauses as they now stand, but we are prepared to alter that as regards the directors and officers in the one case, and partners and servants in the other case, so as to agree with the form of the section in the Companies' Ordinance dealing with failures to comply with the provisions of that Ordinance by companies and their officers and servants. I think the proposal which has found favour is to make sub-clause (1) read: “Every director, manager, secretary and other officer who knowingly is a party to the default.” I am not sure that, altogether, the meaning very much. We shall be prepared, if that is not thought enough, to make the second read “and knowingly authorises or wilfully permits such default.” The same remarks apply to sub-clause 2. In case any members wish to refer to the Companies' Ordinance, the section referred to is 27, sub-section 5, and the second form is to be found in section 37 of the Ordinance of 1911.

Clause 42 has been objected to, but I think chiefly on the ground that it is indefinite and it is not quite clear to what it refers. It was meant, chiefly, to refer to appeals from the Collector to the Summary Court and it has been suggested that the clause might be transferred from its present place to Clause 15 which deals with appeals against assessments. The party appealing from the collector has clearly got to establish his case against the decision already given and the whole thing can be carried out by means of a stated case. I think the simplest thing would be to omit that “onus” clause altogether; it does not exist in the present Ordinance and we have got on very well without it.

Clause 45, limitation of time. It is proposed to add to that clause another subsection providing that no prosecution shall be instituted under this Ordinance, except with the consent of the collector. That is to prevent the institution of prosecutions by unauthorised persons.

Clause 48. It is proposed to insert after the word “commits,” the words “or attempts to commit,” any offence. I do not think many cases will occur in which the added words will take effect, but some may occur.

Clause 43 is a clause which gives power of inspection and search. That has been objected to, but I think unnecessarily. It is a clause that no honest person has any ground for objecting to. It is intended to save the honest person from having to bear an undue share of taxation by reason of the evasion of duty by the dishonest person. It will only be used, I have no doubt, in cases where there is good reason to believe that duty is being evaded, systematically and deliberately, and to give up that power, I suggest, would be to invite the dishonest and dishonest citizen to attempt to evade the duties imposed by this Bill.

Dealing with the schedule, and heading No. 4, it is proposed to abandon that to omit it altogether. It will, no doubt, produce a very large revenue even if the rate of duty is reduced, it is doubtful how far one could collect the proper amount. No doubt, a great many agreements will escape the duty and it is thought fairer to omit that proposal altogether.

Heading 5 I have already mentioned in dealing with clause 21. That will also be omitted.

In heading No. 12, bill of exchange, the sub-head 4, letter of credit, has been objected to, and it has been suggested that persons leaving this Colony and taking with them letters of credit for ordinary trading purposes would go to Canton and get their letters of credit there. I do not think there is much in that, and I do not think that heading ought to be omitted. But there is another form of letter of credit which I think ought to be exempted from duty on the precedent of the United Kingdom Stamp Act. One of the exemptions is letters of credit granted in the United Kingdom authorising drafts drawn out of the United Kingdom and payable in the United Kingdom. I think you ought to have a similar exemption here.

NEW MUSIC
WHISPERING
NAUGHTY WALTZ
VENETIAN MOON
AVALON
JAPANESE SANDMAN
ETC., ETC.
AT
ANDERSON'S

Powell

TELEPHONE 3146.

— 191 —

GENTLEMEN'S

HIGH-CLASS OUTFITTERS

COOL

SUMMER

UNDER-WEAR

SPECIALITIES!

"BRETHERTON" CELLULAR IN COTTON AND LILE

WE have also a complete stock of

"MORLEY'S" UNDERWEAR

INDIA GAUZE "FLEXINET"

SILK and WOOL and PURE WOOL

WE INVITE INSPECTION.

few days—and, therefore, our Budget more than balanced itself. We shall probably this year, I hope, again make our budget balanced—probably have a balance on the right side—but we shall only achieve that by the sale of Crown lands. Such sales, which are exempt from payment of half-yearly contribution, cannot be held to be revenue in the ordinary sense but are merely drawing upon our capital resources. It is probable, therefore, that at the end of this year our balances will remain as they are at present and may even be slightly increased, but we shall have parted with some of our capital resources in the shape of Crown lands.

I, therefore, consider the suggestion that the Government is adopting a spend-thrift policy cannot possibly be sustained, and that the suggested policy of floating short term loans for paying for permanent public works would not be a wise one. The Bill, therefore, which is before you, on the principle of which is to raise revenue, I hold to be entirely vindicated by our present position and with the amendments, which have been adumbrated by the Attorney-General, will prove a measure which will inflict no sort of hardship upon the community.

His EXCELLENCY: It has been moved and seconded that the Bill Intituled An Ordinance to amend the Stamp Duty be read a second time.

On being put to the vote, His EXCELLENCY declared: "The ayes have it."

The Attorney-General moved that the Council go into committee to consider the Bill clause by clause.

The COLONIAL SECRETARY seconded, and it was agreed to.

THE COMMITTEE STAGE.

HYPOTHECATION TO A BANKER.

On clause 3 the ATTORNEY-GENERAL moved to add the words "any order or order of any court" to sub-section 8. This was agreed to.

On sub-section 15, Hon. Mr. LAU CHU PAK moved that the words "with a view to making" in the second line be deleted as otherwise any hypothecation to a person other than a banker would have to be stamped as a mortgage within the meaning of section 3 (10).

The ATTORNEY-GENERAL: I think the words ought to stand as they are. Other mortgages should escape merely because they are made in this form. In the present schedule the limitation does not occur. The present section reads "letter or to other instrument of hypothecation."

His EXCELLENCY: Is this a narrower limitation?

The ATTORNEY-GENERAL: Yes, this limits the original form of the proposal to make a mortgage liable to full stamp duty, but it was pointed out that would hamper a regular part of the banker's business, and therefore, this exemption of letters of hypothecation to a banker was inserted.

His EXCELLENCY: I think the intention is to keep the exemption as narrow as possible.

Hon. Mr. LAU CHU PAK: I do not want it.

His EXCELLENCY: If the hon. member does not press it, I think the Council will present clause of the Bill.

On sub-section 19, the Hon. Mr. POLLOCK: You do not say that a mortgage security should be a mortgage. All the sub-heads refer to documents dealt with securities.

His EXCELLENCY: Would it not be better to have it in a sub-head?

The ATTORNEY-GENERAL: That might be if it would be more convenient. It is a change to the same kind of thing as a mortgage.

The Hon. Mr. POLLOCK: I have agreed that sub-section 19 should stand over in order that he might confer with the Attorney-General on the subject.

On sub-clause 9 relating to section 3, the Attorney-General moved that it be omitted from the Bill and this was agreed to.

His EXCELLENCY: Clause 3 of the Bill stand over for further amendment.

On clause 4, Hon. Mr. LAU CHU PAK Regulations (c) and (d) seem unnecessary in view of section 5 (7) and 3 (30) (3).

The ATTORNEY-GENERAL: (c) gives power, the regulations and gives direction in the manner in which any stamp duty be calculated or ascertained. With reference to regulations, in clause 30 it is made to make it clear that that duty as to calculation of duty is liable to be determined by the Governor in Council.

His EXCELLENCY: The first one is a general in character applying to the whole Ordinance and the second is a particular.

On clause 5, Hon. Mr. LAU CHU PAK said: Clause 5 is a clause which generally with stamp duty and provides that the duty described in the instrument shall be paid on the instrument. It is drafted chiefly with a view to No. 11 in the schedule which relates to bank notes. It is not that bank notes should be stamped. The schedule provides that the duty shall be paid to the collector of the bank on a statement made by the bank to the average number of circulation, and this sub-clause is to deal with that case, where stamp duty is not paid on an instrument of some other way.

His EXCELLENCY: This is of a special nature and it is clear that it is of a special nature.

Hon. Mr. POLLOCK: One is a general and the other a particular power.

His EXCELLENCY: Clause 4 stands part III.

PENALTY FOR NEGLECT.

On clause 5, sub-section 5, Hon. Mr. LAU CHU PAK said: The learned Attorney-General has already pointed out that he would like to make amendments to the clause. I think there is a similar amendment for this clause as not make a person liable for an offence simply if he neglects to stamp, but to put in some other regard to his knowledge of the nature of the instrument or committing the offence to the Attorney-General. I think he would be willing to have some provision of that sort.

His EXCELLENCY: This is a civil offence.

The Hon. Mr. POLLOCK: It is a criminal offence.

The ATTORNEY-GENERAL: The difficulty is this: the intention is to bind someone to see to it that the duty is paid; neglect in this case as in many others shall be an offence. It is dangerous to leave the door open to evasion. I think criminal liability ought to arise on mere neglect.

The Hon. Mr. POLLOCK: There is civil liability and also a penalty.

The ATTORNEY-GENERAL: Civil liability would be a totally inadequate remedy, on could only recover the actual duty on that particular transaction and would be in respect of other evasions. It would be an invitation to anybody to evade the duty.

The Hon. Mr. POLLOCK: Is there not a penalty?

The ATTORNEY-GENERAL: He could be sued for the duty, plus the penalty.

His EXCELLENCY: (To Mr. POLLOCK): What is it you propose?

The Hon. Mr. POLLOCK: Some words similar to those suggested by the Attorney-General in the case of clause 41 as in the Companies' Ordinance.

The ATTORNEY-GENERAL: In the Companies' Ordinance the company is always made liable for the default and the mere failure to comply. Mere neglect entails a criminal penalty on the company; the directors and partners are not liable unless they are knowingly a party. I put it that there ought to be a liability on somebody to see that the document is stamped and that there ought to be a penalty for neglect.

The Hon. Mr. POLLOCK, as an instance of possible hardship, suggested that a banker's customer might fail to put the proper stamp on a cheque.

The ATTORNEY-GENERAL replied that the banker did not issue the cheque form in that case.

The Hon. Mr. POLLOCK suggested that he might discuss it with the Attorney-General and they might find some agreed form of language to provide that the penalty should fall on the person knowingly or willfully evading the Ordinance.

The ATTORNEY-GENERAL: I think the wording would be very dangerous. How are you going to prove that the man has done it "willfully"? Here you have a document which everyone knows ought to be stamped. You charge him with willfully evading the duty and he says "It was not willful, I was careless and did not bother."

It was agreed that clause 5 should stand over.

UNSTAMPED DOCUMENTS IN CIVIL PROCEEDINGS.

On clause 6 the Hon. Mr. POLLOCK said: I draw attention to the fact that the first sub-section renders an unstamped document wholly inadmissible in civil proceedings. That is a great departure from the law at home where documents can be admitted on payment of a penalty or in a later clause. If a document or instrument is not stamped, it is inadmissible.

The Hon. Mr. POLLOCK: It is extraordinarily inconvenient. Are the whole proceedings in court to be held up while the party goes to the Collector, and possibly appeals from him to the Governor?

His EXCELLENCY: I think those in charge of the case would see that the documents are properly stamped.

The Hon. Mr. POLLOCK: It seems to me rather cumbersome. It does not follow the wording of the English Act at all. I think if I had an opportunity of conferring with the Attorney-General we might arrive at a satisfactory wording.

His EXCELLENCY: It is a very important point.

The COLONIAL SECRETARY: I may point out, sir, that it has been the law of the Colony since 1801. I think it will make many people more careful. That is what I design for. Under section 12 of the old Ordinance the Court actually takes possession of the document and hands it over to the Collector.

It was agreed that the clause should be held over.

On clause 9, the Hon. Mr. LAU CHU PAK said this section was taken from the English Act in which there were the words "with intent to defraud Her Majesty." He thought some similar words should be inserted such as "with intent to evade the Stamp Ordinance."

The Hon. Mr. POLLOCK: Could that stand over, sir?

Clause 9, as amended by the addition of the words suggested was passed and stands part of the Bill.

Slight verbal amendment was made to clause 14.

On clause 16 the Hon. Mr. POLLOCK said it had been suggested by the Chinese Chamber of Commerce that there ought to be an appeal to the Governor in Council from the Collector.

It was agreed that the clause should stand over in order that words to provide this might be inserted.

Clause 17 was also postponed in order that the Attorney-General might draft a different form of words to protect bills of lading attached to drafts.

The ATTORNEY-GENERAL announced that clause 21 relating to agreements of sale would be omitted, and consequently subsequent clauses would require to be renumbered.

EXCHANGE CONTRACTS.

On clause 22, which now becomes clause 23, the ATTORNEY-GENERAL proposed a new draft clause.

The Hon. Mr. POLLOCK suggested that the clause should stand over to give hon. members an opportunity to consider it.

The Hon. Mr. LAU CHU PAK would like to suggest that this question of telegraphic transfers be held up for further discussion. A few minutes before coming into this Chamber the manager of one of the leading banks put certain information into my possession which makes it desirable that there should be no duty until the matter be further gone into. It has been represented to me that in the event of this taxation being brought in, the form of the bill of exchange of this bank would require to be brought to the attention of the Collector. It would mean a loss of twenty or thirty million dollars a year to the Colony.

MINERS' STRIKE:

FREE TO COMPROMISE

N A P P E A L:

OF UNITED STATES.

PRINCE OF JAPAN:

RECEPTION IN MALTA.

LATEST CABLES.

[THROUGH ROUTING AGENCY.]

MINERS' STRIKE.

EFFORTS TO REACH SETTLEMENT.

London, April 25th.

The efforts to discover a basis of settlement in the coal dispute were renewed this morning, when the coal-owners and the Miners' Executive jointly conferred with the Government at the Board of Trade. The conference discussed the possibilities of a temporary settlement.

It is believed that the owners are prepared to advocate a temporary agreement on the area basis for three months, with monthly revisions, after which a permanent settlement may come into operation, embracing a standard wage and standard profit.

This proposal represents a compromise between the miners' national basis demand and the owners' district basis scheme.

ATTITUDE TOWARDS TRIPLE ALLIANCE.

London, April 25th.

Mr. A. J. Cook, a member of the Miners' Executive, addressing the West Ham transport workers, said that the miners were leaving the Triple Alliance, until it was reorganised, re-modelled and the men at the bottom, not at the top, were able to rule it.

FATE OF THE TYROL.

RESULT OF PLEBISCITE.

Vienna, April 25th.

The earliest figures in the plebiscite taken to decide the fate of the Tyrol indicate a majority of 80 per cent. in favour of union with Germany.

IRISH PROBLEM.

LORD DERBY'S DENIAL

London, April 25th.

Lord Derby states that it is not true that he went to Ireland on a Government mission or on the invitation of anybody in Ireland. It was purely a private visit on his own initiative.

EARLIER CABLES.

FIERCE FIGHT IN THE MOUNTAINS.

London, April 24th.

An Irish official statement reports during the week-end a number of outrages and ambushes in Belfast, also in County Clare, in which two soldiers were killed and three seriously wounded. Two civilians were wounded, while two civilians, a school-teacher and a clerk, were shot dead in their homes in Belfast by three unknown men. A publican in Tipperary was murdered. Groups of four or five men held up on their various rounds 33 postmen in Cork and stole 47 registered and 7,000 ordinary letters in the name of Sinn Féin. A battle of intense firing lasted twelve hours in the mountains of Kilmalkin, Co. Galway, when a patrol of fourteen constabulary was ambushed by a large body of rebels led by a man disguised as an Irish priest. Ultimately reinforcements of soldiers drove off the rebels. One constable was killed and (1) were wounded.

FRENCH TRADE IMPROVES.

Paris, April 25th.

Official figures for French trade during the first quarter of 1921 show a steady improvement. Exports exceed imports by 24,600,000.

HYTHE CONFERENCE.

London, April 24th.

The Hythe conference lasted all day. The Premiers examined the experts' reports on the German Note with regard to reconstruction of the devastated areas and afterwards discussed methods of exacting payment from Germany. It is stated that the discussions showed complete British and French agreement with regard to the necessity of immediately compelling Germany to pay. The Premiers examined methods suggested in Liberal and Labour circles to impose fresh sanctions in order to produce a satisfactory solution.

PREMIER'S STATEMENT.

London, April 24th.

Mr. Lloyd George, interviewed by a representative of Reuter, stated that the two Premiers discussed the question of further penalties. One difficulty was that another German Note was on its way. He said that the last German Note was satisfactory as far as it went, but it only dealt with part of the question; it did not even touch the balance of reparations. He anticipated that the next conference would be held on April 30th in London. All the Allies would be present. Meanwhile, it was idle to talk of conclusions being reached. The Hythe talks had been very friendly. The occupation of the Ruhr was discussed. There was no doubt that if Germany did not make a satisfactory proposal the Allies would occupy the Ruhr area. Nobody wanted to do this except as a means to an end, but Germany was undoubtedly in default. Meanwhile, the Government was awaiting fresh proposals from Berlin. Germany's last Note did not contain any plan but only indications. Britain did not want to impose terms, but was convinced that Germany was able to pay the Paris terms.

THE REICHSBANK RESERVES.

London, April 24th.

The strange discrepancy in the reports on the tenure of the German reply with regard to the Reichsbank gold reserves has been cleared up. Contrary to the Brussels message dated April 23rd, the text of the reply transmitted by Paris messages shows that the Germans oppose the Allied demand on the ground that the Reichsbank is a private and independent company, and its removal would entail a very serious economic crisis in Germany, but offered immediately to introduce legislation extending until October 1st the prohibition of the export of gold from Germany without the approval of the Reparations Commission, which expires on May 1st.

ANZAC DAY.

TOUCHING ANNIVERSARY CEREMONY.

London, April 25th.

On the occasion of Anzac Day, Sir Hunter Weston, who is inspecting the graves at Gallipoli on behalf of the Imperial War Graves Commission, and also prospecting for the site of a permanent memorial, telegraphs to Reuter, from Chanak, a message addressed to the survivors of sailors, soldiers and airmen who fought at Dardanelles: "In your name I am laying on each of the main beaches a wreath of wild flowers gathered from the land made forever Britain by the bodies of the heroic dead. May we who survived do our best to spread the spirit of cheerful self-sacrifice and devotion to duty and comradeship which they so gloriously exemplified, thus helping to attain the ideals for which we fought."

There is no greater calamity to a man than to be left a modest competence. — *Sir F. Banbury*

The attempt to stabilise the exchange is very much on a par with talk of stabilising the thermometer. — *Mr. Chamberlain*

In every industry the Government have touched they have produced "shame and loss." — *Major David Davies, M.P.*

JAPAN'S CROWN PRINCE

IN MALTA.

CORDIALLY WELCOMED TO THE ISLAND.

MALTA, April 24th.

After a storm of great violence the day dawned fine and bright. Valletta wore her gayest aspect, and the route through which the Prince was to pass was beflagged with British, Japanese and Maltese flags and other devices. Long before the Prince's arrival every vantage surrounding the harbour was packed with people standing ten or fifteen deep. The *Katori* and *Kashima* were escorted into the harbour by six British destroyers with seaplanes hovering overhead. The *Katori* entered first, the Prince standing on the bridge. The ships steamed slowly to their moorings amid a thundering salute from the British warships, which were dressed from stem to stern with the Japanese flag flying at the mainmast. The British crews manned ship and cheered lustily, whilst the bands played the Japanese anthem. The Governor is now going on board the *Katori* to welcome the Royal visitor.

LATER.

At noon the Crown Prince landed from a pinnace at the Customs House, accompanied by members of his suite. The Governor received him with a guard of honour. The Malta Artillery fired a royal salute, and the Japanese anthem was played. The Prince, who was wearing admiral's uniform and decorations, looked very well. He inspected the guard, and afterwards entered the Governor's motor-car and drove to the Palace through densely-packed streets lined with police. Alighting at the Palace Square, which was thronged to its utmost capacity, the Prince received the Royal salute from the Essex guard of honour, the band playing the anthem and the crowd uncovering their heads and displaying other signs of respectful welcome. At the Palace, besides the Governor, the Archbishop, flag-officers and heads of civil, naval, and military departments had assembled and were presented severally. After that the Crown Prince returned on board. This afternoon he is attending the opera.

LATER.

The Crown Prince, accompanied by the Governor, and attended by his suite, was present at a matinee performance of "Otello" in the Theatre Royal, which was decorated. Leaving the theatre, the Prince received an enthusiastic ovation from a large crowd outside. The Prince motored to a shipyard. To-night a State dinner will be given at San Antonio Palace, and afterwards a reception will be held. British officers of the Navy, Army and Air Force are entertaining the Japanese officers at the Union Club, whilst British warrant officers and men are entertaining their Japanese counterparts.

GROWN PRINCE IN MALTA CENSUS.

MALTA, April 25th.

At the official dinner, last night, the guests included Prince George, His Majesty the King's fourth son, and all the heads of the civil, naval and military departments. The Crown Prince is now leaving for Gibraltar to-morrow morning.

The census of Malta and its dependencies taken last night would necessarily include the Japanese Crown Prince and Prince George.

INFATUATED HEIRESS.

SOCIETY OF 20, MYLARS.

"My love for this man is such that I bought off 20 other women who wanted to marry him," was the passionate declaration made in the Illinois Supreme Court by Baroness Cecil de Korwin, defending an action brought by the Baron to recover possession of the eight-year-old son of the marriage. The baroness is the daughter of the Chicago merchant Otto Young and a 28,000,000 heiress. The baron, she said in court, cost her more than £25,000 to induce his other wives to abandon their idols. He was "eternally in trouble with women in various countries. The case was adjourned to afford the baron an opportunity to produce evidence as to his moral worth."

"SHE STOOPS TO CONQUER."

LAST NIGHT'S PERFORMANCE AT THE THEATRE.

After the plethora of legs and lingerie to which we have been treated by recent theatrical productions, it is refreshing to turn to a wholesome comedy again, especially when produced as Mr. H. H. Waring produced "She Stoops to Conquer" at the Theatre Royal last night. The play itself seems so natural and fresh that it is difficult to remember that but two years less than a century and a half have passed since the theatre-cleaners at Covent Garden neglected their work to roar at the antics of "Tony Lumpkin" in the rehearsals. A few preliminary notes on the author may, therefore, be of interest to our readers.

Oliver Goldsmith was born in 1728 and, after many vicissitudes, entered Trinity College, Dublin, as a sizar in 1748. Scholarships did not go very well for him, for he preferred to his work the composition of street-ballads; indeed, it is said his chief amusement was to wander about at night, listening to the applause which greeted his own productions. However, in 1749 he somehow or other obtained his degree of B.A. How he nearly emigrated to America (but for his gambling habits, which made him miss his ship), how he failed at law and turned to medicine and studied at Edinburgh and Leyden; how he wandered over the Continent with his flute as his only means of support, would take too long to relate.

At length, in 1767, we find him in London, employed by Griffiths of the *Monthly Review*, and there he remained as a literary free-lance. He must have made a name for himself, as in 1763 he was chosen an original member (among nine) of the Literary Club, so well known to us from the pages of Boswell. His first published work of importance was the "Traveller," the success of which encouraged the publication of "The Vicar of Wakefield," which had been sold earlier, in 1764, to a bookseller by Johnson to release Goldsmith from a crisis not unconnected with a bun-bailiff.

The first Comedy, "The Good Natured Man," was no great success. Garrick refused it for Drury Lane, and Colman subsequently produced it at Covent Garden. In 1770 the poem "The Deserted Village" appeared and met with instantaneous success. Thereafter, in 1773, came "She Stoops to Conquer." Colman, so-called, perhaps by his previous lack of success with the "Good Natured Man"—was very disconcerting in his obvious expectation of failure. His gloomy predictions were entirely falsified by the reception accorded to the play on its production. To-day we laugh at it as heartily as our great-great-grandfathers did. One sometimes wonders if any present-day plays will be extant to afford food for laughter to our great-great-grandsons. Goldsmith indeed, who

"Wrote like an angel and talked like poor Poll."

is a most interesting figure in the realm of literature. Without his works the world would be poorer in mirth, and Johnson said perhaps the last word in the graceful epitaph on the tomb in Westminster Abbey of the Irishman

"Qui nullum fere scribendi genus Non tetigit;

Nullum, quod tetigit, non ornavit."

There is an interesting story of how the piece came to be named. It was provisionally called "The Mistakes of a Night" during rehearsal. Goldsmith's many friends had suggested nothing better than "The Belle's Stratagem." After dinner one night at Sir Joshua Reynolds's house, Miss Horneck asked the celebrated painter Angelica Kauffman to sing, saying: "You have already designed to captivate our hearts by the exercise of one art; will you now stoop to conquer our savage hearts by the exercise of another?" Goldsmith seized upon the phrase at once.

Such was the genius of Goldsmith that, "boiled down" the plot of his play is an uncommonly difficult task. It runs, more or less, as follows: Two old friends have arranged a marriage between their two children. The son is to travel down to meet the daughter, who lives in an old country house with her father, her mother, and her half-brother. Owing to the antics of this latter individual, the hero is sent to the house of his future father-in-law as a lodger. His peculiar character—a ultra-modest man among ladies of verve—is a "agreeable rattle" among "les autres," leads infinite fund for humour in the depiction of his behaviour at the inn. Mingled with this story is that of his friend, Hastings, who is in love with a niece of the family. How he mistakes his future wife for a barmaid; the vicissitudes of Hastings, the pranks of Tony Lumpkin—the half-brother—were most amusingly portrayed by the Company last night.

We have seen the play some dozen of times, but our ribs have seldom been more sore than they are while we write. It is probably this, which causes us to quarrel with Mr. Morrow. Our complaint is that he was entirely too clever in the part. We should, we flatter ourselves, have done better, because, we are, very largely, a congenial idiot. In other words, we picture Tony as a clod-hopper, with flashes of the awe-full (sic) intelligence to which the type is subjected. Mr. Morrow was, in our humble opinion, too much the polished actor. His mimicry of his mother is too clever.

We hope we have not hurt Mr. Morrow's feelings; after all, he probably knows a lot more about it than we do. In the part of "Hastings" Mr. James Jolley was excellent. Mr. Frank Vosper, as "Digory," also deserves special mention. We always thought we had the best boy in China, but Mr. Vosper's interpretation of a trusty retainer's part gives us pause. We only saw enough of Mr. Annerley, as "Old Marlow," to make us want more. Mr. Wordley Hulse is the best "Hardcastle" we have ever seen, whether in London or the provinces. He is Hardcastle. We can say no more.

Mr. Charles Quartermaine as "Young Marlow" delighted us. The great difficulty of this part, (to our mind), is the change from the modest gentleman to the "agreeable rattle." Mr. Quartermaine portrayed this with consummate art. To use the vernacular—he was "it." We shall retire quite happily to Happy Valley when we have seen him as "Jack Absolute." Any hope?

As "Miss Neville" Miss May Hallett was very good in a rather featureless part. We said before that we conceived "Tony Lumpkin" as almost an imbecile. His remark that "Constantia Neville can go to the ——" leads us to think we were right. Miss Alys Rees as "Mrs. Hardcastle," was delightful, and we are not surprised that Mr. Hardcastle was "pretty fond of an old wife." But what are we to say of Miss Edith Smith as Miss Hardcastle? We promptly fell in love with her when she first appeared, and it is difficult to say whether she was more charming as the pseudo-barmaid, or as the daughter of the house. Her interpretation of the part was a most finished one.

Have we left anyone out? They were all excellent. But we wish we had the man here, who improved on Goldsmith in one or two places. We — but no; we are a respectable paper! To sum up, it was a delightful play, magnificently played. Hongkong may count itself fortunate to have had the opportunity of seeing it.

TROPICAL DISEASE CONQUERED.

[BY "THE TIMES" MEDICAL CORRESPONDENT.]

Another disease of the tropics has been finally conquered. The treatment of that ancient plague of Egypt, Bilharziosis, by antimony is proving so successful that we are entitled to regard it as a complete and, apparently, permanent cure. Bilharziosis is a variety of endemic haematuria caused by a parasite in the mucous membrane of the urinary passage. It is named after Bilharz, who discovered the parasite in the middle of the last century.

This is a really tremendous achievement, and Dr. Christopherson, to whom it is due, deserves well both of Egypt and also of South Africa, where the disease is rife. He has received the following letter from the Department of Public Health of the Union of South Africa:

"I am directed by Sir Thomas Watt, Minister of Public Health, to acknowledge the receipt of your letter of October 1st last, and to thank you for the information therein furnished, and for the enclosure which accompanied it. As you are aware, Bilharziosis is seriously prevalent in many parts of the Union. The volume of evidence as to the utility of the treatment devised by you is rapidly increasing, and the Department is taking active steps to bring this method of treatment to the notice of all concerned, and to promote and encourage its use."

The new treatment is now being given by the Ministry of Pensions to soldiers who contracted this disease in the war. Curiously enough, however, a large number of men who were affected in the South African War are also asking for treatment—a fact which shows how chronic was the ill-health produced. Unhappily a regulation exists which precludes those latter men (i.e., Boer War pensioners) from obtaining treatment allowances, and so they are to some extent debarred from the benefits which are now available for them. This regulation should be modified—since it is better to cure a man's ailment, even at this late date, than leave him unwell.

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Vladivostok	Nicolajorsk
-------------	-------------

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FRENCH INDO-CHINA.

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BRITISH AND AMERICAN ISLANDS IN
CHINA AND JAPAN.

OFFICERS OF COAST & REVENUE STATIONS.

HONGKONG LEGISLATIVE COUNCIL.

(Continued from page 5)

His EXCELLENCY: How do they pro-
pose to finance these transactions?

The Hon. Mr. LANG: This money is
brought in from outstations to Hongkong
to be sent home.

The Hon. Mr. STEPHEN: I do not agree
with the remarks of one of the leading
bankers. I do not think there is any
chance of the tax having the effect feared.

It is a perfectly just stamp tax and
is applied in other parts of the world.
I am perfectly certain the Colony will
not suffer.

His EXCELLENCY: And you think that
the client would not be able to negotiate
his business elsewhere?

The Hon. Mr. STEPHEN: Only to a
very small extent. He must come to the
biggest market, which is Hongkong.

His EXCELLENCY: I will take the sense
of the Council on the question of post-
poning the clause or not.

The Hon. Mr. POLLOCK: I should be in
favour of it being postponed simply be-
cause we have not had time to consider it.

His EXCELLENCY: We have been con-
sidering it for some time.

The Hon. Mr. POLLOCK: The Hon. Mr.
Lang has just brought before us some
objection.

The COLONIAL SECRETARY: We have had
a very definite reply to the question
raised by Mr. Lang.

The Hon. Mr. STEPHEN: If this clause
is to be allowed to stand over, I shall
probably not be here when it comes up
and I should like to say that in my opin-
ion it is a perfectly legitimate source for
the Government to go for revenue and
cannot possibly in any way effect the
interests of the Colony.

The Hon. Mr. POLLOCK: I was not, of
course, disputing the hon. member's knowl-
edge of the effect of the transaction gener-
ally. I only wanted to know the specific
arguments on the subject.

His EXCELLENCY: Has the hon. member
who moved that this clause should stand
over any other material to show that this
enormous body of business would be den-
tified elsewhere and that for the sake of
ten cents on every \$500 a man would take
the chance of the market in these other
places.

The Hon. Mr. LANG: I have not had
time to go deeply into the matter with
the banker who supplied me with the
information. I mentioned it to the Hon.
Mr. Stephen and he was inclined to dis-
credit that my informant said.

The ATTORNEY-GENERAL said that he had
heard the same thing. Some business
might be lost to the Colony. If the busi-
ness came to Hongkong we would get the
duty and if it did not we would not. There
was a large volume of business
which could not be driven away and on
which they would get duty.

His EXCELLENCY remarked that they
would not be driving it away if it could
not be financed out of the Colony.

The Hon. Mr. HO FOOK said that he
would like time to consider it but would
not be in the Colony when the Bill came
forward again.

The question was put to the vote and
His EXCELLENCY declared that the "aye"
had it, seven members having voted in
favour of passing the clause and six in
favour of postponement.

His EXCELLENCY: Clause 27 stands
part of the Bill.

"DUTY INTENT."

On clause 29 the ATTORNEY-GENERAL
moved that the clause be omitted.

On clause 41 the ATTORNEY-GENERAL
said that the clause was intended to
prevent the failure of the clause. It had
been suggested that the clause was not
strong enough and did not imply any
guilty knowledge or guilty intent on the
part of the person failing to do certain
things and that wording should be used
such as that in the Companies Ordinance
involving intention to defraud.

It was agreed that the clause should
stand over for a form of words to be
considered.

On clause 42, renumbered 40, the
ATTORNEY-GENERAL moved that the clause
be omitted and this was agreed to.

"UNNECESSARILY INQUISITORIAL."

On clause 43, renumbered 40, the Hon.
Mr. LANG drew attention to the resolution
of the Chamber of Commerce that
"it is unnecessarily inquisitorial and
should be re-drafted in a modified form."

He asked that it be postponed for re-
drafting.

His EXCELLENCY: What is the particu-
lar objection?

The Hon. Mr. LANG: It is unneces-
sarily inquisitorial.

His EXCELLENCY: Was there not some
difference of opinion? It was not gener-
ally agreed that the clause was of that
nature?

The Hon. Mr. LANG: It was not sug-
gested from the Chair but from the body
of the hall.

The Hon. Mr. LAU CHU-PAK said the
Chinese Chamber of Commerce had sug-
gested that power should be vested in
a magistrate or the justice judge.

The Hon. Mr. POLLOCK: I think the
suggestion was that there should be only
entry after a search warrant had been
applied for.

The COLONIAL SECRETARY: The Collec-
tor has to get a warrant every time he
wants to see the books of a firm.

The Hon. Mr. POLLOCK: It is rather a
serious matter if a firm can be invaded
at any time by the Collector's office.

His EXCELLENCY: It has been said
that this clause has no terrors for honest
men.

The Hon. Mr. POLLOCK: I think the
Attorney-General would concede that
there should be some safeguard with re-
gard to the search warrant.

The ATTORNEY-GENERAL: A delay some-
times results in a document not being
found.

The Hon. Mr. POLLOCK: I do not sup-
pose any firm having any business to
speak of would suddenly close its doors.

The ATTORNEY-GENERAL: No, but it
might make away with the incriminating
document.

The Hon. Mr. POLLOCK: All cases
dealing with smuggling require a war-
rant when the existence of smuggling
goods is suspected.

His EXCELLENCY: There are many
cases in which there is power to inspect
without sworn information. Of course,
all this is akin to smuggling.

The Hon. Mr. BIRD: I do not think
it is a question of honesty, but of the
inconvenience a man might be put to
quite unnecessarily. If the books were
found all right and the stamps in order
there is no redress.

His EXCELLENCY: It is not likely that
any action will be taken without prac-
tical certainty that an offence has been
committed.

The Hon. Mr. POLLOCK: But the Collec-
tor can only have reason to believe.

The Hon. Mr. STEPHEN: I think it
leaves the public too much open to per-
secution at the hands of the Collector. He
may be a very good man, but he may not
be. If we were always in the hands of
Mr. Messer we might always be quite
content.

The Hon. Mr. BIRD: It seems to me
that if it is only to be taken without prac-
tical certainty that an offence has been
committed it will not take many minutes to get
a warrant.

It was agreed that the clause should
stand over in order that it might be
redrafted.

OTHER AMENDMENTS.

On clause 45 the ATTORNEY-GENERAL
moved that the clause be amended as
shown in a printed sheet of amendments
laid on the table. These amendments
were agreed to.

The ATTORNEY-GENERAL moved a similar
resolution with regard to clause 46 (re-
numbered 43).

The Hon. Mr. POLLOCK: I should like
to know what these words or attempts to
commit are intended to cover. What
sort of a case?

The ATTORNEY-GENERAL: Say, an at-
tempt to destroy a book of accounts to
evade the duty. That would be a case
covered by the words.

His EXCELLENCY: Or going into a room
and seeing a person attempting to throw
a document into the fire.

The clause as amended was passed.

THE ADJOURNMENT.

His EXCELLENCY: We will leave the Bill
in committee and meet again on Thurs-
day, at 2.30.

The Hon. Mr. STEPHEN: Am I in order
in referring to clause 29? I think the
clause unworkable and has been wisely
abandoned, but I would like to know if
the Attorney-General intends to take
notice of the Sharebrokers' Association
suggestion that it should be compulsory
to transfer shares in the name of the
owner before claiming dividend.

His EXCELLENCY: That is to try and
obviate the old difficulty of dividends
going to the wrong persons. It is a ques-
tion whether it can be done in a stamp
ordinance. It may be a most desirable
thing.

The Hon. Mr. STEPHEN: You would get
more revenue from your transfer by
stamp.

The Hon. Mr. POLLOCK: There is also a
difficulty in various companies when cer-
tain people are registered as trustees for
certain other people.

His EXCELLENCY: I do not think that it
properly comes in a stamp bill.

The ATTORNEY-GENERAL: It would tend
to produce a little more revenue from
transfers but not a great amount.

The Hon. Mr. STEPHEN: I was only sug-
gesting that as a means by which the
revenue might receive a substantial in-
crease.

His EXCELLENCY: In place of getting
this we have raised the rate on share
contract notes, at the instance of the brokers
themselves. It is an expression of their
great relief in getting rid of this section.

The Hon. Mr. STEPHEN: Yes, they did.
His EXCELLENCY: What is the sense of
the Council as to making some provision
in this Bill?

The ATTORNEY-GENERAL: If you like, sir,
I will try and draft something.

His EXCELLENCY: I think we have made
this Bill as little objection as it can be
made as a revenue producing machine,
and I think it would be better to keep
clear of anything that would hamper it.
Does the Council wish the Attorney-
General to draft anything or not? I
think not.

The Council then adjourned until
Thursday, at 2.30 p.m.

FINANCE COMMITTEE.

A meeting of the Finance Committee
was held immediately after the Council,
the COLONIAL SECRETARY presiding.

THE TELEPHONE CO.

H.E. the Officer Administering the
Government recommended the Council
to vote a sum of \$5,000 on account of
Miscellaneous Services, payment to
Messrs. Lowe, Bingham & Matthews for
professional services in connection with
report on the China and Japan Telephone
and Electric Co., Ltd.

The CHAIRMAN: This sum was, of
course, not provided in the Estimates but
it was asked that Messrs. Lowe, Bingham
and Matthews should make a report on
the value of the buildings, plant, and
goodwill separately, of this undertaking,
and it was proposed that the Govern-
ment should pay for it.

The Hon. Mr. POLLOCK: I hope the
public will have an opportunity of seeing
this report for which they are paying
\$5,000.

The CHAIRMAN: I do not think it will
be impossible to publish this report, but
His EXCELLENCY was not able to say at the
time he spoke.

The minute was approved.

A RAILWAY VOTE.

H.E. the Officer Administering the
Government recommended the Council to
vote a sum of \$3,337 on account of Kow-
loon Railway, special expenditure, Ram-
poo switch stands.

The CHAIRMAN: These were to be pro-
cured last year and they were not actually
procured. The manager of the railway
was proposing to put in the Estimates
for this year. A special warrant was
actually taken last year. These switches
have now arrived but they were not
allowed for in this year's Estimates and
this is in the nature of a retro-
spective vote.

The vote was approved and the Com-
mittee rose.

SPORT.

LAWN TENNIS.

OPEN SINGLES CHAMPIONSHIP FINAL.

The final match in the Open Singles
Championship, yesterday, between Ng
Sze Kwong and M. K. Lo provided ex-
cellent tennis for the large gathering of
spectators. Although Ng Sze Kwong de-
feated his rival in three straight sets
(6/2, 6/1, 6/3), the latter gave a very
good account of himself, and each point
was well-contested. Both resorted fre-
quently to the base-line drive and skillful
placing. On both sides the smashes were
well-timed and accurate, and on the play-
er would have hardly expected the wide
margin by which Ng Sze Kwong secured
the victory. It was, however, apparent
early in the match that Ng Sze Kwong
had the mastery over his opponent; his
cool and calculated manner, his delib-
erated strokes and the ease with which he
countered his opponent's skill in placing
all bespoke the accomplished artist. In
spite of his defeat M. K. Lo has, prob-
ably, the satisfaction of knowing that he
played a consistent game throughout;
even where the scores might indicate an
easy win for his opponent, it was only
after brilliant bouts of exchanges that
the game went against him.

FIRST SET.

Ng Sze Kwong took the service in the
opening game, which he won easily. Lo
only securing a single point by tricky
placing. Lo obviously had not found the
length of the court and repeatedly sent
his drives out. The next game saw a
good rally, hard drives being a feature
of the contest. Ng Sze Kwong secured the
first point, but Lo equalised and gained
the lead in the game through sharp and
well-timed exchanges. Ng Sze Kwong,
however, equalised, one of Lo's back-hand
strokes failing him. Lo lost the following
point as well, but was successful with a
clever back-hander in making it a deuce,
and had the advantage point also, when
Ng Sze Kwong balanced matters with a
smash. The next two points were keenly
contested, and it was only after a bril-
liant rally that Lo lost the points and the
game. Ng Sze Kwong leading 3 to 0.
The next game again saw Lo attempting
hard drives from the base line and Ng
Sze Kwong replying, but Lo was obviously
at a loss when Ng Sze Kwong brought his
wrist into play in tricky shots. The
exchanges, however, were fairly even, and
the game ran to 40-30, but it ended in
Ng Sze Kwong's favour, who, then, had
3 games to Lo's nil. In the fourth game
Ng Sze Kwong resorted to smashing
tactics and hard long-range drives. Lo
rose nobly to the occasion, and won the
game after a hard-fought battle by a skillfully
manipulated drive when the game stood
at 40-30, the set standing at 3 to 1 in
Ng Sze Kwong's favour. In the fifth
game Ng Sze Kwong treated his opponent
to a really unreturnable service. Lo
continued pluckily to reply to his oppo-
nent's hard drives and only lost the game
when it was 40-30, by failing to place a
ball out of reach of Ng Sze Kwong, who
had dropped his racket accidentally and
was then stooping to pick it up (4/1
Ng Sze Kwong leading). Lo seemed deter-
mined to win the next game, and won
the two first points one after another, lost
the next two, and annexing the follow-
ing, completely non-plussed Ng Sze
Kwong with a well-placed shot, which
gave him his second game in the set
(4 to 2, Ng Sze Kwong leading). The
seventh game began with Lo obtaining
the first and Ng Sze Kwong, who was
serving, the next. A ding-dong struggle
continued until the game stood at 40/30,
then Ng Sze Kwong put the finishing
touch, the set being 6/3 in his favour.

SECOND SET.

The opening game in the second set,
Ng Sze Kwong serving, was hotly con-
tested, as the score—love, 15, 15, 30/15,
30 all, 30/40, deuce, advantage to server,
game—indicates. Ng Sze Kwong was
never at a loss in countering the well-
balanced and hard drives of his oppo-
nent. Lo made an excellent recovery in
the second game, winning two points in
succession at the start. In a splendid
rally that followed Ng Sze Kwong
levelled the scores up with a crashing
smash. Lo resorted to tricky shots and
twice beat his opponents by placing them
out of his reach, the set, then, standing
1 all. Ng Sze Kwong lost the two first
points in the next game, but Lo soon
lost the advantage by hitting the ball
out and gave the game away by getting
flurried when placing a ball near the net
while Ng Sze Kwong was near the base
line. Ng Sze Kwong only allowed Lo to
single point in the next game, sending in
returns with plenty of spin to them (3
to 1 in Ng Sze Kwong's favour). The
fifth game was the most keenly contested
one of the whole match. Both Ng Sze
Kwong and Lo resorted to almost every
known stroke in tennis. It was anyone's
game right up to the end. Ng Sze Kwong
showed himself an adept by the ease with
which he returned Lo's lightning shots.
The game went to Ng Sze Kwong after
deuce had been called twice (4 to 4, Ng
Sze Kwong leading). Lo was still un-
beaten in the sixth game and won two
points—running on his service. Ng Sze
Kwong equalised with a tremendous drive
and a thunderous smash. Deuce, was
shortly after called, but Ng Sze Kwong
was taking no chances. Securing the
advantage point in the rally that followed
he kept up to the net without allowing
Lo to leave the base line, and put the
finishing touch with a smash (6 to 1, Ng
Sze Kwong leading). The seventh game
also went to Ng Sze Kwong and with it
the set (6 to 1), Lo scoring only a single
point.

(Continued at foot of next column.)

CHINESE NEWS ITEMS.

(ASIATIC NEWS AGENCY.)

PIECE-GOODS TRADE DIFFICULT TIES AT TIENTSIN.

With reference to the dispute between
the Foreign and the Chinese piece-goods
merchants of Tientsin, Mr. Tsao Jui, civil
governor of Chihli, in an official despatch
to the Ministry of Agriculture and Com-
merce, reports as follows:—

In reply to my despatch dated the
25th February, 1921, relating to the fi-
nancial embarrassment of the twenty-one
Chinese piece-goods merchants in Tientsin,
who are still unable to take delivery
of their goods from British and Ameri-
can firms, Mr. Fuller, American Con-
sul-General, in his capacity as *doyen* of
the Consular Body, states that the mat-
ter has been carefully considered by the
members of the British and American
Chambers of Commerce of Tientsin and
they have come to the following decision:

1.—Regarding the sudden rise of gold,
this could have been prevented before-
hand by the Chinese merchants, but they
did nothing beforehand to meet the situa-
tion, chiefly because most of the Chinese
merchants tried to speculate in the piece-
goods trade. Registered letters from
foreign firms about the silver and gold
prices were returned to the senders by
the Chinese merchants without opening
them.

2.—When once an agreement has been
signed, both parties should preserve its
sanctity because they are under moral
obligations to do so. The Chinese mer-
chants have no right to ask the foreign
firms to cancel their agreements.

3.—The existing commercial position in
the Far East is quite different from that
of the war period and the Chinese mer-
chants cannot compare the present with
the past. The Chinese merchants made
good profits when the price of the silver
was higher than it is now.

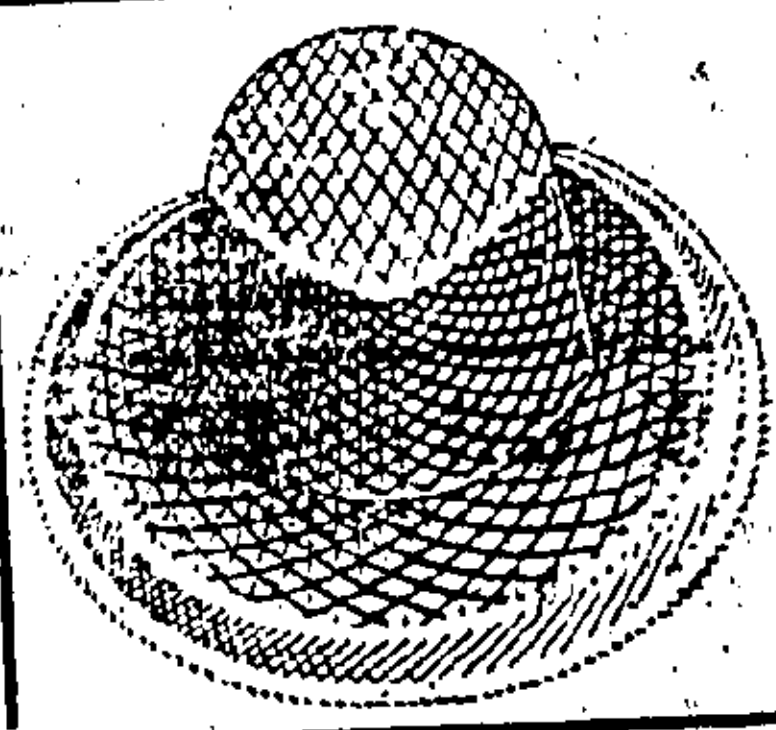
4.—As the foreign firms in China are
merely acting as middlemen for foreign
commercial houses in Europe and Ameri-
ca for which they sometimes

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Kanazawa — Kashin Hotel	Miyako Hotel	Nara — Nara Hotel	Tokyo — Imperial Hotel
Kanazawa — Mikasa Hotel	Matsuyama — Park Hotel	Nikko — Nikko Hotel	Tokyo Station Hotel
Kobe — Mitsui Hotel	Miyajima — Miyajima Hotel	Osaka — Osaka Hotel	Tokiji Seiyoken Hotel
Kobe — Oriental Hotel	Miyoshi — Miyoshi Hotel	Shimonoseki — Shimonoseki Hotel	Yokohama — Grand Hotel
Kobe — Tor Hotel			
IN TAIWAN (FORMOSA)			
Taihoku — Taiwan Railway Hotel			
IN MANCHURIA			
Changchun — Yamato Hotel			
Dairen — Yamato Hotel			
Hsiaoan — Yamato Hotel			
Kyoju (Port Arthur) — Yamato Hotel			



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SUWA MARU ... Friday, 31st May, at 11 a.m.
FUSHIMI MARU (omitting Manila) ... Friday, 17th June, at 11 a.m.
KATORI MARU ... Tuesday, 15th July, at 11 a.m.

KASHIMA MARU ... Friday, 15th July, at 11 a.m.

LONDON & ANTWERP via Singapore, Penang, Colombo, Suez
Port Said and Marseilles.

INABA MARU ... Friday, 29th Apr., at 11 a.m.
KAMO MARU ... Friday, 13th May, at 11 a.m.
IYO MARU ... Friday, 27th May, at 11 a.m.
ATSUTA MARU ... Friday, 10th June, at 11 a.m.

HAMBURG, LONDON, HULL & ROTTERDAM.
MATSUYE MARU ... Friday, 29th April.

LIVERPOOL & MARSEILLES via Suez.

MELBOURNE & SYDNEY via Manila, Zamboanga, Thursday
Island, Townsville & Brisbane.

AKI MARU ... Tuesday, 17th May, at 11 a.m.
TANGO MARU ... Tuesday, 21st June, at 11 a.m.
NIKKO MARU ... Tuesday, 19th July, at 11 a.m.

NEW YORK via Suez. Middle of May.

YAMAGATA MARU ... Middle of May.

SOUTH AMERICAN PORTS via CAPE.
KAWACHI MARU ... Beginning of May.

BOMBAY & COLOMBO via Singapore. Tuesday, 3rd May.

BARATA MARU ... Tuesday, 3rd May.

COALOUTTA & RANGOON via Singapore & Penang.
TOSA MARU ... Thursday, 6th May.

JAPAN PORTS—Kagasaki, Kobe & Yokohama.
TANGO MARU ... Tuesday, 17th May, at 11 a.m.

SHANGHAI, KOBE & YOKOHAMA.
ATSUTA MARU ... Wednesday, 27th Apr. at 11 a.m.
LIM MARU ... Wednesday, 27th April.
MALACCA MARU ... Friday, 29th April.

For further information apply to—
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S. YASUDA, Manager.

GOLF NOTES.

[BY ZODIAC.]

As hinted last week a new Honorary Secretary, Mr. J. B. Ross, has been appointed to the R.H.K. Golf Club. The Club is fortunate in having as Secretary a man who is a good golfer and a good organiser. I see by the advertisement that the treasurers, Messrs. Percy Smith, Seth and Fleming, and not the Secretary, will issue visitors' cards. The issue of visitors' cards may not imply very much to the average member, but I understand it takes up about half the time the Secretary can give to the Club affairs, and can be just as adequately attended to by the treasurers. So I make an appeal to members, on Mr. Ross's behalf, not to ring up the Secretary re the introduction of visitors.

I have visited the Happy Valley course since it has been re-opened to golfers all day and I was agreeably surprised to find it in first-rate order. The greens are very good, and the fairway in most parts is excellent. The tee boxes have been re-painted and clearly marked with the distance of the hole. The flag pins have been renovated and painted, and each tee has been marked by a new set of discs. Altogether, the course was looking quite spruce and spang due to the keenness of Mr. Kinnaird, who has taken over the responsibility of looking after the course. There is one small matter to which I would like to call his attention. I played a ball on to the middle of the ninth green from the far side of the race-course and, on reaching the green, my ball had disappeared. After searching for it, I discovered a small dog busily chewing it some yards away from the green. I mention the fact because it was not a stray dog; it is owned by someone on the premises. There are always three or four dogs in the vicinity of the Club-house, and if they cannot treat a golf ball with respect I suggest they should be kept under control.

A new notice has been posted in the Club-house at Fanling informing members that caddies must not be engaged at Sheung Shui Station and that the Club provides a cart to carry Club and baskets, free of cost, to and from the station; therefore, it is unnecessary to engage a caddy to perform the duty. Furthermore, the notice states that the legal fare for a ricksha from the station to the Club-house and vice versa is ten cents, which means that to give a caddy money for assisting the ricksha puller is illegal. This notice is going to be posted up on the station as well as in the Club-house, so the players will have no excuse for breaking the rule. A sure sign that the rule is being adhered to by all will be the absence of caddies on and round the station on the arrival or departure of trains.

Whilst on the subject of breaking rules I am going to give my readers a "tip." Don't break them! If you do you will be sorry, for the Committee's patience with offenders is exhausted at last, and they are going to treat them in the same way as the Committees at home do. In other words, when it comes to the Committee's knowledge that a member has broken any rule or by-law that member will receive a letter calling attention to the fact and asking for an explanation. Should the same member be hauled up a second time the Committee will consider the question of suspending him for a term. This all sounds very dreadful, but it is the only way to deal with such people, who imagine that rules and regulations never apply to them and, therefore, need not be read. If a footballer went on to a field as ignorant of the rules of the game, as the majority of golfers go on to a golf-course, I am afraid his life would be considerably shortened. By one way, ignorance is no excuse. And the Committee will be no respecters of persons.

I have authority to state that the standard ball comes into use on May 1st. Incidentally, the only ball apparently which does not comply with regulations is anything over 30 dwts in weight.

According to the fixture list there is a mixed foursome competition to be played for on the 16th of next month. This is Whit Monday, a public holiday. Have the Committee decided on which course this competition is to be held?

The patrons of the Deep Water Bay course will be glad to hear that certain members of the Committee are going to visit the course next Saturday with a view to suggesting improvements; for the General Committee's sanction. Amongst other things, I hear it is quite likely that the coconut matting trees will be adopted. Also, the question of mowing the course less dangerous is to be discussed. It is no use waiting until some unfortunate player has been badly injured. Naturally, the Committee cannot make the course fool-proof; it is up to the players to observe the etiquette of the game, which reduces the danger by 50 per cent. One thing that very few players in Hongkong understand is that, where holes cross, the players on the tee have the right to play first when players on the fairway are in the way. Also, when a player is in the act of putting it is very bad form to play a shot from near by.

I hear that a Finance Sub-Committee is being formed. This sounds an excellent scheme and should assist the other Sub-Committees to a great extent.

The result of last week's Bogey competition at Fanling was a tie. Major Edwards and Mr. B. W. Crawford, Morgan, each returning cards all square with Bogey. Mr. I. R. Chasels was second with a down.

The Committee are seriously considering the question of congestion on the Fanling course, and it is certain that something to relieve it will be done before the commencement of next season—something that will be agreeable to all.

(Continued at foot of next column.)

Mrs. Lowe
Tells How Cuticura
Healed Eczema

"My child was suffering with wet eczema which first came out in a rash of small pimples on her face. Later places came out on her hands and arms, also on her body. It made her restless and I thought I should have to let her hands to stop her scratching. Her face was disfigured for a week. "Seeing an advertisement for Cuticura Soap and Ointment I thought I would try them, which I did with great success. I bought more, and I only used two boxes of Cuticura Ointment when she was completely healed." (Signed) Mrs. Lowe, 1, Poulton Rd., East Ham, London, E. 6, Eng., May 3, 1920.

You may rely on Cuticura Soap and Ointment to cure for you skin. See 1st, Ointment in 3d. and 2d. 6d. Sold Everywhere. 2nd, Soap in 3d. and 2d. 6d. Sold Everywhere. 3rd, Cuticura Ointment in 3d. and 2d. 6d. Sold Everywhere. 4th, Cuticura Soap in 3d. and 2d. 6d. Sold Everywhere.

"Cuticura Soap cures without surgery."

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THE MENAGE
OF INDIGESTION

to the General Health should neither be ignored nor treated lightly. It is always wise to regard indigestion as a serious menace, for this it is, most undoubtedly. Do not therefore dismiss a stomach ailment with the words: "It is only indigestion!" Think of what it might lead to. For it happens that neglect of this ailment in some cases has serious results. A simple remedy—yet one which has been proved times out of number for many years past to be safe and sure—is Beecham's Pills. This popular medicine should always be taken as soon as any symptoms of digestive derangement make their appearance. The signs are well known. They include: biliousness, acidity, constipation, flatulence, headache, failing appetite and other familiar forms of indigestion. Be prompt to deal with such troubles. Do not allow them to gain a hold upon you. Remember that these symptoms do really matter. Adopt the best defensive measures against the menace of indigestion, to Good Health by taking

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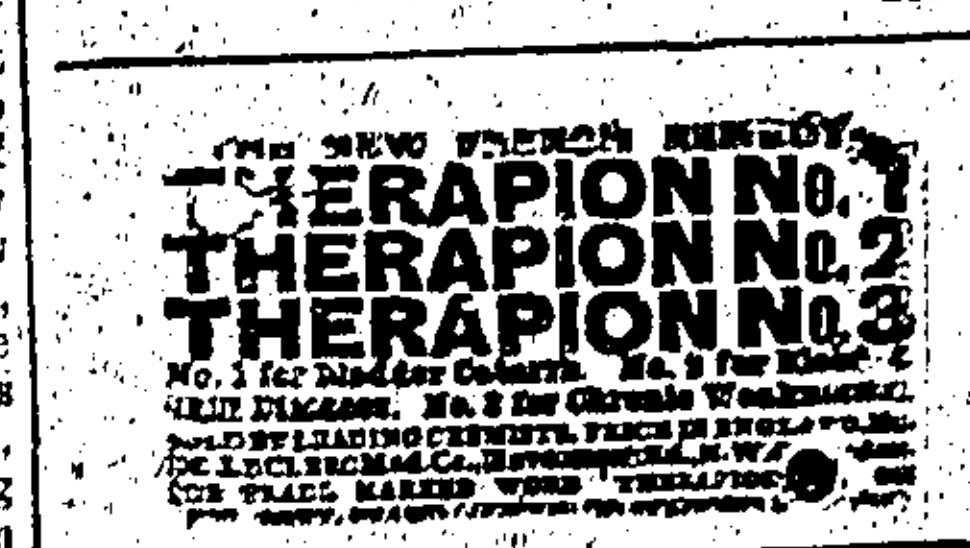
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INDO-CHINA

STEAM NAVIGATION COMPANY, LIMITED

SAILINGS, SUBJECT TO ALTERATION

STRAITS & CALCUTTA	"KWAISANG"	Tues.	26th April	8 p.m.
HAIPHONG via HOIHOW	"TAKSANG"	Wed.	27th April	10 a.m.
SANDAKAN	"HINSANG"	Wed.	27th April	Noon
SHANGHAI via SWATOW	"WINGSANG"	Fri.	29th April	Dlight
MANILA	"HOPRANG"	Fri.	29th April	Dlight
BANGKOK via SWATOW	"LOONGSANG"	Fri.	29th April	Dlight
SHANGHAI via SWATOW	"TEOPAO"	Sun.	1st May	Dlight
	"KWONGSANG"	Sun.	1st May	Dlight

CALCUTTA LINE.—This Line affords regular sailings to Calcutta, Penang and Singapore, returning from Calcutta steamers proceed via Rangoon and Hongkong to Japan, occasionally calling at Shanghai. All steamers have excellent passenger accommodations, are fitted with Electric Light and Pumps and carry a fully-qualified Surgeon.

SHANGHAI LINE.—Sailings approximately every five days between Canton and Shanghai, sometimes calling at Swatow. Through tickets can be obtained and through Bill of Lading are issued to all Northern and Southern Ports via Shanghai.

MANILA LINE.—A weekly service is maintained with Manila by vessels with good passenger accommodations, calling at both ports every Friday.

HAIPHONG LINE.—Sailings approximately weekly for passengers and cargo, calling at Hoihow when convenient.

BORNEO LINE.—One sailing per month between Hongkong and Sandakan by a steamer having up-to-date accommodations for passengers.

TIENSIN LINE.—A regular service is run from March to November between Hongkong and Tientsin, calling at Waihaiwei and Chong.

BANGKOK LINE.—A weekly service is provided between Hongkong and Bangkok, via Swatow, by four steamers fitted with up-to-date passenger accommodations.

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GENERAL MANAGERS

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GLEN AND SHIRE

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U.K.-STRAITS, CHINA & JAPAN SERVICE

OUTWAIRDS.

Vessel	Days	Hongkong
S.S. "GLENGLYLE"	...	9th May.
S.S. "GLENGLYLE"	...	15th May.

HOMERWARDS.

Vessel	Days	Hongkong
S.S. "GLENIFFER"	...	23rd May

Movements are subject to change without notice.

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SHIPPING NEWS

ARRIVALS.

April 25th.
Hong Hwa, British str., 1,942 tons, Capt. A. Mackenzie, from Singapore, with a general cargo.—See Soon Hong.
Kankon Maru, Japanese str., 1,681 tons, Capt. K. Obarashi, from Sebastik, with a general cargo.—Y.K.K.
Kuochow, British tr., 1,220 tons, Capt. R. Ritchie, from Weihaiwei, with a general cargo.—B. & S.
Pooler, Chinese str., 311 tons, Capt. Leung Hing, from K. C. Wan, with a general cargo.—Hung Shun.
Shan Shing, Chinese str., 297 tons, Capt. G. A. de Souza, from K. C. Wan, with a general cargo.—Po On S.S. Co.
Szechuen, British str., 1,504 tons, Capt. Wm. Benson, from Canton, with a general cargo.—B. & S.
Taiho Maru, Japanese str., 1,838 tons, Capt. T. Sudo, from Tsingtau, with a general cargo.—Y.K.K.
West Jessup, American str., 2,635 tons, Capt. J. Dyke, from Seattle and Shanghai, with a general cargo.—Struthers & Dixon.
 April 25th.
Alinga, British str., 1,408 tons, Capt. I. H. Tyne, from Saigon, with a general cargo.—Nemaroo.
June, Dutch str., 1,385 tons, Capt. Schermerman, from Pulo Samboe, with bulk oil.—Asiatic Petroleum Co.
King, Chinese str., 1,742 tons, Capt. T. K. Hanson, from Shanghai and Swatow, with a general cargo.—C.M.S.N. Co.
Lake Furrow, American str., 1,808 tons, Capt. A. Lundin, from Saigon, with a general cargo.—Admiral Line.
Loongang, British str., 1,083 tons, Capt. H. Simpson, from Manila, with a general cargo.—J.M. & Co.
Lushan Maru, Japanese str., 1,517 tons, Capt. T. Yasukawa, from Shanghai and Swatow, with a general cargo.—N.Y.K.
Protetiana, British str., 8,118 tons, Capt. R. W. Hodgson, from Manila, with a general cargo.—B. & S.
Shimo Maru, Japanese str., 2,315 tons, Capt. T. Suzuki, from Saigon, with a general cargo.—Wo Fat Shing.
Soochow, British str., 1,504 tons, Capt. Davies, from Shanghai and Amoy, with a general cargo.—B. & S.
Taikeo Maru, Japanese str., 1,294 tons, Capt. K. Aoyama, from Keelung, with a general cargo.—Y.K.K.
Tungshing, British str., 1,173 tons, Capt. Bhatnagar, from Canton, with a general cargo.—M. & Co.
Uwajima Maru, Japanese str., 833 tons, Capt. F. Sugimoto, from Bangkok, with a general cargo.—Y.K.K.
West Jessup, American str., 2,635 tons, Capt. J. A. Jacobson, from Manila, with a general cargo.—Struthers & Dixon.

CLEARANCES.

April 25th.
Amo Maru, for Shanghai.
Banbu, for Bangkok.
Chengtu, for Swatow.
Chuan Maru, for Keelung.
Elphinstone, for Singapore.
Golden State, for Shanghai.
Hok Canton, for K. C. Wan.
Hong Hwa, for Swatow.
Huichow, for Canton.
Hydrangea, for Swatow.
June, for Yokohama.
Kuochow, for Canton.
Kung Ping, for Canton.
Lushan Maru, for Canton.
Shunshin, for K. C. Wan.
Soochow, for Canton.
Seelchen, for Shanghai.
Pooler, for K. C. Wan.
Prometheus, for Hoilow.
Taikeo Maru, for Sourabaya.
Tungshing, for Swatow.
West Jessup, for Manila.

PASSENGERS.

DEPARTURES.
 Per Pacific Mail s.s. **Golden State**, on April 25th.—Mr. I. P. Allen, Mr. P. M. Anderson, Mr. E. Baud, Mrs. H. V. Bernard, Mr. J. N. Boyd, Mrs. H. V. E. C. C. Campling, Mrs. H. I. Coase, Miss E. C. Coase, Master H. Coase, and Mrs. G. H. Daniels, Mr. A. A. Fish, Mr. and Mrs. N. H. Hopkins, Master N. E. Hopkins, jun., Mr. and Mrs. J. B. Hawley, Mr. H. Henderson, Mr. A. L. Heath, Mr. S. G. Kirkland, Mr. and Mrs. F. M. Killam, Miss K. Killam, Mr. and Mrs. E. L. Lantana, Mr. S. G. Lee, Mr. E. Labasat, Mrs. Wm. Meisel, Mr. D. McDonald, Mr. H. Nomazoo, Miss M. Pratt, Mrs. P. H. Rourke, Mr. C. F. Rehnberg, Miss M. O. Rourke, Miss M. Rasmussen, Mr. and Mrs. J. M. Rogers, Mr. A. Sutermeister, Mr. and Mrs. Max Shoop, Mr. W. M. States, Mr. J. H. Wilcox, Mr. and Mrs. P. N. Wilkins (to Shanghai).
 Mrs. L. Algarie and Miss R. Velosa (to Yokohama). Mr. and Mrs. E. W. Fahlgren and Father P. A. Quinn (to Honolulu). Mr. and Mrs. Louis A. Arthur, Mr. and Mrs. M. S. Arathoon, Miss E. Arathoon, Mr. M. S. Arathoon, Miss T. Arathoon, Miss E. Arathoon, Mr. and Mrs. J. L. Beach, Rev. and Mrs. G. C. Bartter, Master Geo. Bartter, Master F. Bartter, Col. and Mrs. D. M. Burns, Mrs. M. A. Bates, Mr. and Mrs. H. D. Browne, Mr. D. A. Bass, Mrs. H. Coombe, Mr. G. W. Droulette, Mr. and Mrs. John H. Emmert, Miss Barbara Emmert, Mr. E. R. Frisby, Miss H. Flock, Miss A. Hatch, Mr. J. J. Hodges, Mrs. C. B. Mason, Miss A. Moore, Mr. Chas. A. Minich, Mrs. J. W. Nute, Mr. G. W. Parsons, Miss L. Parson, Miss R. Parsons, Mr. Oliver Peugeot, Mr. and Mrs. J. M. de Rocha, Miss L. Rocha, Miss E. Rocha, Mr. M. Rodesse, Mr. H. F. Sessions, Mr. and Mrs. S. Smith, Mr. J. Selby, Mr. A. Weil, Mr. Robt. Wallace, Mr. Milton Wassner, and Mr. and Mrs. M. Zimmer (to San Francisco).

SHIPPING MOVEMENTS.

The s.s. **Bellerophon** (Blue Funnel line) left Suez on April 21st for Hongkong, and is due at Hongkong on May 10th.
 The P. & O. steamer **Kashgar** arrived at London on April 12th.
 The K.M.S. **Empress of Japan** left Vancouver for Hongkong, via Japan ports, and Shanghai on April 19th, and is due at Yokohama on May 1st.
 The **Dodwell** (Blue Funnel line) left Yokohama for Hongkong, via ports, on the 25th instant.

VESSELS EXPECTED.

Abercrombie (Admiral line), from Shanghai, due May 22nd.
Atsuta Maru (N.Y.K.), due April 28th.
Dilecta (P. & O.), from Shanghai, due to-day at about 7 a.m.
Edmore (Admiral line), from Shanghai, due May 23rd.
Dodwell (Barber line), from London, due May 23rd.
Hector (Blue Funnel), due May 1st.
Inaba Maru (N.Y.K.), from Japan, due April 28th.
Kaga Maru (N.Y.K.), from London for this port, due May 25th.
Kirin Maru (N.Y.K.), from Calcutta, due May 10th.
Lake Farrar (Admiral line), from Saigon, due April 28th.
Limu Maru (N.Y.K.), from Hamburg, due April 28th.
Malacca Maru (N.Y.K.), from Calcutta, due April 28th.
Matuyama Maru (N.Y.K.), from Dairen, due April 28th.
Montague (Admiral line), from Manila, due April 28th.
Macdon (Blue Funnel), due May 8th.
Saidzuoka Maru (N.Y.K.), due May 12th.
Wentworth (Admiral line), due May 1st.

FRENCH AND GERMAN SHIPPING PROGRAMMES.

According to a dispatch received in Tokyo, a shipbuilding programme drawn up by the Shipping Bureau of France provides for the construction of 690 vessels, totalling 2,568,505 tons gross, during four years. This plan covers the vessels built in 1920, and is to be completed by 1923. The following table gives the number and tonnage of vessels for each year:

Year	Number	Gross Tonnage
1920	159	605,685
1921	172	704,381
1922	176	765,377
1923	163	793,405
Total	690	2,568,505

The dispatch adds that if this programme is to be executed in its entirety, the existing shipping shipyards must be greatly enlarged.
 A Berlin telegram reports the arrangements made by the Government for the grant of a total of 12,000,000 marks as subsidy for the construction of merchantmen. Grants are to be made only to those shipowners who certify to build not less than one-third of the tonnage they owned before the war, and this building must be completed during the next ten years.

RUSSIAN VOLUNTEER FLEET.

SPLIT INTO TWO CONCERNS.
 Mr. Luchmanoff, the manager of the Vladivostok Volunteer Fleet, made a report on his journey to Shanghai giving the following statement: For repairs to the **Y. Indigirka**, **Astrakhan** and others the **Y. Indigirka** Dock in Shanghai claimed an amount of 300,000 taels. A sum of Tls. 130,000 had been paid by Mr. Fedoroff whilst the balance is still owing by the Volunteer Fleet. As security for these steamers were mortgaged by Mr. Fedoroff, although they were under control of the Vladivostok department.
 The international court held that the lawful representative of these steamers was Mr. Fedoroff and not Luchmanoff, because the former paid the first deposit against the amount due for repairs.
 In reply to this Mr. Luchmanoff stated that the Vladivostok section of the Volunteer Fleet would work independently, as Mr. Bikalie also worked independently, and both would act as each other's representatives, but on the strict condition that ships of neither party shall be detained.
 Seeing that the Vladivostok section of the Volunteer Fleet cannot exist under present financial conditions, the Government should investigate the matter, the more so as the employees have already taken a step in this direction.—*Vladivostok Daily News*.

WEATHER REPORT.

April 25th at 11:35.—Pressure has increased markedly at Shanghai, and decreased slightly to moderately elsewhere.
 A depression is situated over Tongking; the northern depression has probably moved into the Eastern Sea.
 Hongkong rainfall for the 24 hours ending at 10 a.m. to-day, 0.60 inch. Total since January 1st, 5.24 inches against an average of 10.48 inches.
 The forecast for the 24 hours ending at noon to-day is as follows:—

District	Forecast
Hongkong to Gap Rock	S.E. winds, moderate; fair.
Fernosa Channel	The same as No. 1.
South coast of China between Hongkong and Lamocks	The same as No. 1.
South coast of China between Hongkong and Hainan	The same as No. 1.

SUNRISE AND SUNSET.

HONGKONG TIMES FOR APRIL.
 Date. Sunrise. Sunset.
 April 26th, 5.54 a.m. 6.43 p.m.
 April 27th, 5.54 a.m. 6.43 p.m.
 April 28th, 5.53 a.m. 6.49 p.m.
 April 29th, 5.52 a.m. 6.49 p.m.
 April 30th, 5.53 a.m. 6.50 p.m.
 T. F. CLAXTON,
 Director,
 Royal Observatory.

C. P. O. S.

SAILINGS

HONGKONG TO VANCOUVER

Steamer	From	Due
EMPRER OF RUSSIA	Hongkong	Apr. 25
EMPRER OF JAPAN	Hongkong	May 17
EMPRER OF ASIA	Hongkong	May 26
EMPRER OF RUSSIA	Hongkong	June 14
EMPRER OF JAPAN	Hongkong	June 23
EMPRER OF ASIA	Hongkong	July 7
EMPRER OF RUSSIA	Hongkong	July 21
EMPRER OF JAPAN	Hongkong	Aug. 18
EMPRER OF ASIA	Hongkong	Sept. 5
EMPRER OF RUSSIA	Hongkong	Sept. 20
EMPRER OF JAPAN	Hongkong	Oct. 11

Passengers to Europe are strongly urged to determine the exact date of the Atlantic sailing desired prior to, and as far in advance as possible, their departure from the Orient. Traffic conditions on the Atlantic are so congested as to be such that all passengers to Europe, destined to sail from the Orient to Liverpool, London & Glasgow, must be booked at least 10 days in advance.

For fares and other information please apply to:

HONGKONG OFFICE.
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GREEN STAR LINE.

Operating Far Eastern services for account of the UNITED STATES SHIPPING BOARD.

TO NEW YORK & BALTIMORE

To SEATTLE & VANCOUVER (via MANILA).
 "West Jessup" ... 26th April
 To LOS ANGELES & SAN FRANCISCO (via HONOLULU).
 "West Jessup" ... 28th April
 Also cargo accepted for transshipment at San Francisco and/or Seattle to weekly sailings for
 NEW ORLEANS, SAVANNAH, NORFOLK, BALTIMORE, PHILADELPHIA, NEW YORK, BOSTON.

Through Bills of Lading issued to all U.S. & Canadian Overland Common Points.
 HONGKONG OFFICE: 1st floor, Powell's Building, 12, Des Voeux Rd., Tel. 3008. (451)

PRINCE LINE FAR EAST SERVICE

Regular Sailings to Boston and/or New York by fast freight steamers

For BOSTON and NEW YORK
 S.S. "MONGOLIAN PRINCE" ... 27th April, (via Suez).
 For Freight and full particulars apply to—

FURNESS, (FAR EAST) LIMITED,
 St. George's Building.
 Telephone 3165. Telegrams "Furness".

KONINKLYKE PAKETVAART
MAATSCHAPPY.

(ROYAL PACKET NAVIGATION CO. OF BATAVIA)

THE STEAMSHIP

"VAN CLOON"

will be despatched to

SINGAPORE & BELAWAN-DELI, Direct.

5th May.

This vessel offers excellent cabin accommodation for saloon passengers

Single and double cabins.

Wireless Telegraphy.

For Freight and passage apply to—

JAVA-CHINA-JAPAN-LYN,

Telephone No. 1574. Agents. 78

MARTIN'S
APOLASTEE
PILLS
 A POWERFUL REMEDY FOR ALL BRUISES, SWELLINGS, INFLAMMATIONS, AND ALL AFFECTIONS OF THE SKIN. It is a sure cure for all kinds of skin diseases, and is a valuable remedy for all kinds of skin affections. It is a sure cure for all kinds of skin diseases, and is a valuable remedy for all kinds of skin affections. It is a sure cure for all kinds of skin diseases, and is a valuable remedy for all kinds of skin affections.

GRIMAULT'S
SYRUP
 OF
 HYPOPHOSPHITE OF LIME
 FOR
 STUBBORN COUGHS
 BRONCHITIS
 WEAK LUNGS
 CATARRH
 CONSUMPTION

T. K. K.
TOYO KISEN KAISHA

HONGKONG TO SAN FRANCISCO

VIA SHANGHAI, THE INLAND SEA, JAPAN & HONOLULU

"THE PATHWAY OF THE SUN"

STEAMERS	TONS	LEAVE HONGKONG
SHINTO MARU	22,000	April 27th
PERSEA MARU	9,000	May 14th
TAIYO MARU	22,000	May 25th
SERENIA MARU	20,000	June 10th
RYO MARU	23,000	June 21st
KOREA MARU	20,000	July 1st

† Calling at Dairen instead of Nagasaki. ‡ Omitting Shanghai.

SOUTH AMERICAN LINE

HONGKONG TO VALPARAISO

VIA JAPAN, HONOLULU, HILO, SAN FRANCISCO, SAN PEDRO, SALINA CRUZ, BALBOA, CALLAO, MOLLEND, ARIKA & IQUIQUE.

THROUGH ST. PAULI-ANDAL ROUTE TO SANTIAGO AILEN.

STEAMERS	TONS	LEAVE HONGKONG
SHIYO MARU	14,000	May 18th
RAKUYO MARU	17,500	June 10th
CHOYO MARU	...	July 11th

* Cargo only.
 For full information regarding passengers, freight and sailings, apply to—
Y. TSUTSUMI, Manager
 King's Building. Tel. Nos. 2374 & 2375.

CHINA MAIL S.S. CO., LTD.

Incorporated in U.S.A.
 FREIGHT AND PASSENGERS

S.S. "NANKING"	S.S. "NILE"	S.S. "CHINA"
15,000 Tons	11,000 Tons	10,200 Tons

SAILING FROM HONGKONG for SAN FRANCISCO

via Shanghai, Japan Ports and Honolulu

S.S. "CHINA"	S.S. "NANKING"	S.S. "NILE"
May 18th	June 15th	July 13th

SAILING FROM HONGKONG for MANILA

S.S. "NANKING"	S.S. "NILE"
June 4th	June 25th

SAILING FROM HONGKONG for SINGAPORE

S.S. "CHINA"	S.S. "NILE"
April 30th	June 25th

AN UNSURPASSED HIGH CLASS PASSENGER SERVICE.

C. T. SURBRIDGE, FREIGHT & PASSENGER AGENT,
 PRINCE'S BUILDING, 108 HONG KONG STREET.
 TELEPHONE, PASSENGER DEPT. TEL. FREIGHT DEPT. & AGENT.
 No. 1934. No. 2161.

PACIFIC MAIL S.S. CO.
TRANS-PACIFIC SERVICE

Freight and Passenger.

For SAN FRANCISCO VIA SHANGHAI JAPAN PORTS AND HONOLULU
 AMERICAN STEAMERS

PANAMA SERVICE

Freight and Passenger.

Regular bi-monthly sailings from San Francisco for Mexico, Central America, Panama and West Coast of South America.

SHANGHAI-CALCUTTA SERVICE

Freight Only

For SHANGHAI

For SINGAPORE, PENANG, RANGOON AND CALCUTTA.

S.S. "LAKE FARMINGDALE" ... sailing April 27th.

MANILA-EAST-INDIA SERVICE

Freight and Passenger.

SAN FRANCISCO, HONOLULU, MANILA, SAIGON, SINGAPORE, CALCUTTA & COLOMBO.

Monthly Sailings.

ROUND THE WORLD SERVICE

Freight Only, Monthly Sailing.

San Francisco to Yokohama, Kobe, Dairen, Tientsin, Shanghai, Manila, Saigon, Singapore, Calcutta, Colombo, Bombay, Alexandria, Buzetta, Marseilles, Barcelona, the Cape of Good Hope, London, and back to San Francisco.

For full information regarding rates, space, etc., apply to—
PACIFIC MAIL S.S. CO.
 Telephone 141. Cable Address "SOLANO." Hotel Mansions, Hongkong.

NANYO YUSEN KAISHA

(The South Sea Mail S.S. Co., Ltd.)

REGULAR FREIGHT & PASSENGER SERVICES

BETWEEN

JAPAN, HONGKONG & JAVA.

FOR JAVA.

Ports of call:—Batavia, Samarang, Soerabaya, Macassar and Balikpapan.

S.S. "MACASSAR MARU"	sailing on or about 10th May.
S.S. "SAMARANG MARU"	End of May.

FOR JAPAN.

Ports of call:—Mojil, Kobe and Yokohama.

S.S. "SAMARANG MARU"	sailing on or about 2nd May.
S.S. "BORNEO MARU"	Middle of May.

For further particulars please apply to—
K. SUZUKI, Manager
 No. 1, Queen's Road Central.

AMERICAN & ORIENTAL LINE

NEW YORK via Suez

Subject to change without notice.

ORIENTAL AFRICAN LINE.

INDIAN AFRICAN LINE.

Cargo carried on through Bills of Lading from HONGKONG to BRISA, DELAGOA BAY, DURBAN (Cape), EAST LONDON, PORT ELIZABETH and CAPE TOWN direct or with transshipment at CALCUTTA and/or COLOMBO.

For particulars apply to—

THE BANK LINE, LTD.
Managing Agent.

"ELLERMAN" LINE.

ELLERMAN & BUCKNALL S.S. CO. LTD.

JAPAN, CHINA AND STRAITS

UNITED KINGDOM AND CONTINENT.

LONDON, AMSTERDAM, ROTTERDAM & HAMBURG
S.S. "KASENGA" ... 5th May.

Subject to change without notice.

For particulars of sailings shippers are requested to apply to the undersigned.

or to Messrs & Co., Canton.

THE BANK LINE, LTD.
General Agents.

NEW YORK DIRECT

Joint service of the

"BLUE FUNNEL" LINE

OCEAN S.S. CO. LTD. AND CHINA MUTUAL S.S. CO. LTD.

AMERICAN & MANCHURIAN LINE
(ELLERMAN & BUCKNALL S.S. CO. LTD.)

Sailings from Hongkong:

BOSTON & NEW YORK S.S. "CITY OF DUNKIRK" ... 27th Apr.

do S.S. "KNIGHT COMPANION" ... 13th May.

Shippers prepared via Suez Canal or Panama Canal at Option.

Subject to change without notice.

For freight and particulars apply to—

BUTTERFIELD & SWIRE or THE BANK LINE, LTD. HONGKONG
HONGKONG AND CANTON

C. N. C.

CHINA NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION

For	Steamer	To: Sail
SWATOW and BANGKOK	"CHENG TU"	On 26th April, 10 A.M.
SHANGHAI & PUHOU	"HAI CHUEN"	On 26th April, Noon.
AMOI, MANILA CEBU & Iloilo	"TAI KONG"	On 26th April, 4 P.M.
SHANGHAI & HANKOW	"WEN CHOW"	On 27th April, 3 P.M.
SHANGHAI	"SOO CHOW"	On 28th April, Noon.
WUHAN, CHERPO & TIENTSIN	"KUEI CHOW"	On 28th April, 4 P.M.
WUHAN, CHERPO & TIENTSIN	"HUICHOW"	On 29th April, 4 P.M.
SHANGHAI & TSINGTAO	"CHENAN"	On 30th April, Noon.

SHANGHAI LINE—PASSENGER, MAILS AND CARGO.
Excellent Saloon accommodation. Electric Fans in Saloon and State-rooms. Regular schedule service between Canton, Hongkong, Shanghai (thrice weekly) and Ningbo (weekly), taking cargo on through Bills of Lading to all Yangtze and Northern China Ports. Passengers are landed in Shanghai, avoiding the inconvenience of transshipment at Woosung.

BANGKOK LINE—Weekly service to and from Bangkok via Swatow.

For Freight or Passage apply to—

BUTTERFIELD & SWIRE, Agents.

DOUGLAS STEAMSHIP CO., LTD.

HONGKONG AND SOUTH CHINA COAST PORT SERVICE.

REGULAR SERVICE of Fast, High Class Coast Steamers having good accommodation for First-Class Passengers, Electric Light and Fans in saloons and Saloons and Excellent cuisine.

FOR

SWATOW, AMOI & FOOCHOW

AND RETURN

(Occupying 9 to 10 Days)

"WAIHONG" ... Capt. W. C. Pasmore ... WEDNESDAY, April, 27th, at 9 A.M.
 "WAIHONG" ... Capt. A. H. Stewart ... FRIDAY, April, 29th, at 12 Noon.
 "WAIHONG" ... Capt. W. C. Pasmore ... TUESDAY, May, 2nd, at 12 Noon.

Arrivals and Departures from the Company's Wharf (near Blake Pier).

For Freight and Passage apply to—

DOUGLAS LAFRAIK & CO.,
General Managers.P. & O. - British India
Apcar and
Eastern & Australian
Lines

(COMPANIES incorporated in ENGLAND).

MAIL AND PASSENGER SERVICES

STRAITS, JAVA, BURMA, CEYLON, INDIA, PERSIAN GULF, WEST INDIES,

MAURITIUS, EAST & SOUTH AFRICA, AUSTRALASIA, INCLUDING

NEW ZEALAND & QUEENSLAND PORTS, RED SEA,

EGYPT, EUROPE, ETC.

PENINSULAR & ORIENTAL SAILINGS (South).

S.S.	Tons	From Hongkong (about)	Destination
"SOUDAN"	7,000	23rd April	Marseilles, London & Antwerp
"DEVANHA"	8,000	27th April 3 P.M.	London & Antwerp
"DILWARA"	8,378	10th May	Singapore, Colombo & Bombay
"NAGOA"	7,000	13th May	Marseilles, London & Antwerp
"PLASSY"	7,348	11th June	do.
"DELTA"	8,000	24th June	do.

BRITISH INDIA - APCAR SAILINGS (South)

"TAKADA" ... 7,000 ... 9th May ... Calcutta via Suez, Panga & Rangoon

EASTERN & AUSTRALIAN SAILINGS (South)

"KANOWNA"	7,000	6th May	Singapore, Rangoon, Island
"ST. ALBANS"	8,000	25th May	Townsville, Brisbane
Call's Mails omit Sandakan			Sydney & Melbourne

SAILINGS TO SHANGHAI & JAPAN

"JAPAN"	6,000	23rd Apr. 9 A.M.	Amoy, Shanghai & Kobe.
"DILWARA"	8,378	27th Apr. Noon.	Shanghai only.
"PLASSY"	7,348	30th May	Shanghai only.
"ST. ALBANS"	8,000	7th May	Japan direct.

All dates are approximate and subject to alteration without notice.

WIRELESS TELEGRAPHY FITTED ON ALL STEAMERS.

Tickets interchangeable.
 1st Saloon Passengers may travel by P.O. Company's Steamers between Singapore and Calcutta or Singapore and Madras in lieu of the section of their P. & O. Tickets Singapore to Colombo.
 All Cabin fares fitted with Electric Fans free of charge.
 Baggage and Luggage are liable to be cancelled or altered without notice.
 Baggage measuring not more than 24 ft. x 3 ft. x 1 ft. will be received at the Company's Office up to 3000 on the day previous to sailing.

NOTICE TO CONSIGNEES.

Consignees are reminded of the necessity to apply to the Company's Agents regarding arrival of consignments expected of which they have received documents or bills. Any damaged packages must be left in the Godowns for examination by the Consignees, and the Company's Surveyors, Messrs. Gossard & Douglas, at 10 A.M. on MONDAYS and THURSDAYS. All Claims must be presented within ten days of the Steamer's arrival here, after which date they cannot be recognised. No Claims will be admitted after the goods have left the Godowns.

For Further Information, Passage Fares, Freight, Handbooks, etc., apply to
MACKINNON, MACKENZIE & CO., Agents.

22, Des Voeux Road Central, HONGKONG.

O. S. K.
OSAKA SHOSEN KAISHA.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

LONDON, ANTWERP, ROTTERDAM & HAMBURG—Monthly direct service via Singapore and Port Said.

"ATLAS MARU" ... Saturday, 16th May

BUENOS AIRES—RIO DE JANEIRO, SANTOS, MAURITIUS.

DURBAN & CAPE TOWN via SINGAPORE, PASSENGER SERVICE.

"CHICAGO MARU" ... Sunday, 15th May.

BOMBAY & COLOMBO—Regular fortnightly service via Singapore.

"GANGES MARU" ... Saturday, 20th April.

DELI & BANGKOK via SAIGON & SINGAPORE—Regular monthly service.

"SHISEN MARU" ... Sunday, 1st May.

SYDNEY & MELBOURNE—Monthly service taking cargo to New Zealand and Pacific Islands.

VICTORIA, VANCOUVER, SEATTLE & TACOMA—

Via Shanghai and Yokohama, fortnightly passenger service operating at intermediate ports in Japan taking cargo to OVERLAND PORTS U.S. in connection with Chicago Milwaukee and St. Paul Railway.

"AFRICA MARU" ... Thursday, 26th May.

NEW YORK via SUEZ—Regular monthly service via Japan Ports, San Francisco.

"SUMATRA MARU" ... Tuesday, 31st May.

NEW ORLEANS LINE via SUEZ.

"SUMATRA MARU" ... Tuesday, 31st May.

JAPAN PORTS—Shanghai, Yokohama, Kobe & Yokohama.

KAILUNG via SWATOW & AMOI—These steamers have excellent accommodation for 1st and 2nd class passengers and will series and depart from the O.R.E. wharf near the Harbour Office.

"KALJO MARU" ... Sunday, 1st May.

TAKAO via SWATOW & AMOI.

"ROSHI MARU" ... Thursday, 6th May.

For sailing dates and further particulars please apply to—

T. YAMADA, Manager, No. 1, Queen's Building.

Tel. Nos. 746 & 745.

AUSTRALIAN-ORIENTAL LINE

HONGKONG TO PHILIPPINES AND AUSTRALIAN PORTS.

Steamer ... From Hongkong from Australia ... To Hongkong for Australia

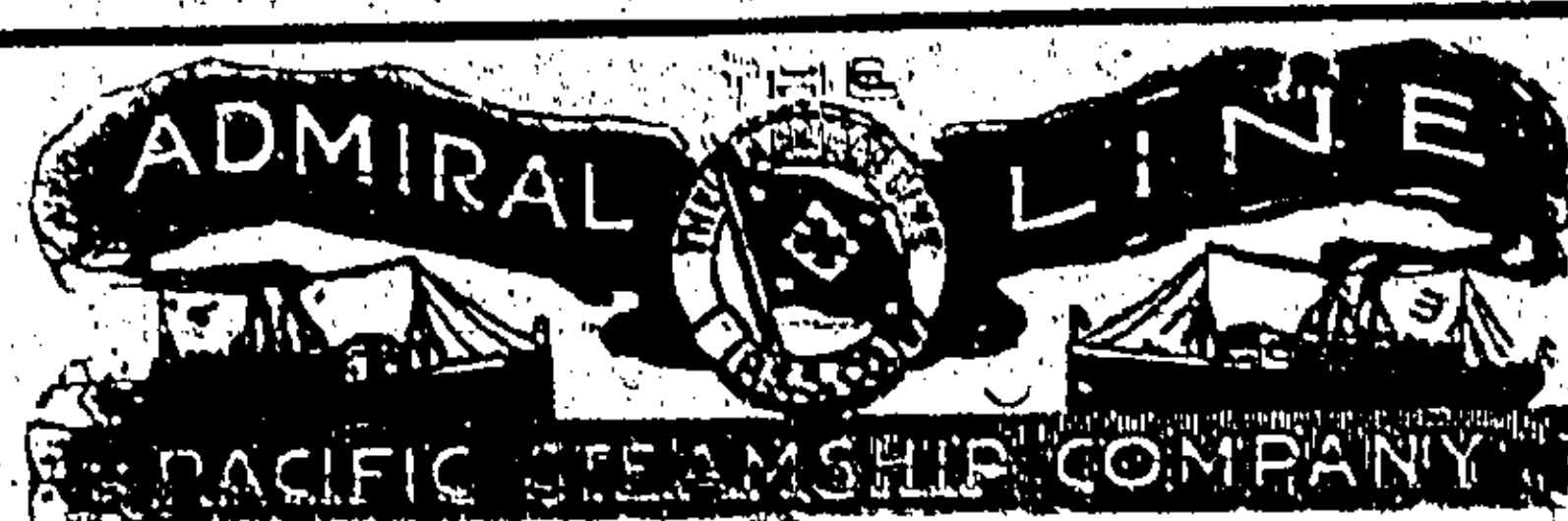
"CHANGSHA" ... 23rd April, 11 A.M.

Returns: Sydney to Australia.

This Steamer is fitted with Refrigerating Machinery, ensuring a plentiful supply of Ice, Fresh Provisions, etc., and has superior accommodation with Electric Light throughout and Electric Fans in the State-rooms. A fully qualified Doctor is carried.

Return Fares: Cargo booked through to all Australian, New Zealand & European Ports.

For Freight and Passage apply to BUTTERFIELD & SWIRE, Agents.



Operating the following U.S. Shipping Board Steamers

PASSENGER AND FREIGHT SERVICE

S.S. "WENATCHEE"	For MANILA	Sailing May 3rd.
FOR VICTORIA, VANCOUVER, SEATTLE		
(Calling Shanghai & Japan Ports)		
S.S. "CROSSKEYS"	Freight only April 15th	May 21st
S.S. "WENATCHEE"	May 14th	June 3rd
S.S. "EDMORE"	Freight only May 24th	July 10th
S.S. "WENATCHEE"	July 25th	Aug. 16th
S.S. "KEYSTONE STATE"	Aug. 3rd	Sept. 15th
FOR MANILA		
S.S. "ABERCOSS"	Sailing May 3rd	

FOR PORTLAND DIRECT

S.S. "MONTAGUE"	Freight only April 3rd	June 4th
S.S. "ABERCOSS"	calling at Shanghai & Japan Ports Sailing June 3rd.	
Through Bills of Lading issued to Overland Oceanic points.		
Passenger and Freight Particulars.		

THE ADMIRAL LINE

Telephones 2477 & 2478.

5th Floor, Hotel Mansions, 71



THE PACIFIC STEAMSHIP CO.

REGULAR SERVICE

To & From

SAIGON—SINGAPORE—SUMATRA

JAVA PORTS

OPERATING THE FOLLOWING U.S.S.B. STEAMERS

LAKE FARRAR ... May 2nd.

LAKE ONAWA ... May 19th.

Through bills of lading issued to all United States, Pacific Coast and Overland Points.

For full Particulars and Rates, Apply to—

THE ADMIRAL LINE.

5th Floor, HOTEL MANSIONS BUILDING.

Tel. Add. ADMIRALINE. Telephone 2477 & 2478.

SERVICE to UNITED STATES

For NEW YORK and/or BOSTON via Panama.

S.S. "WYTHEVILLE" ... to NEW YORK ... May 4th.

S.S. "WINYAH" ... to NEW YORK ... June 2nd.

For freight space and particulars apply to—

BARBER STEAMSHIP
LINES, INC..

THE ADMIRAL LINE.

Telephones

2477 & 2478.

AGENTS.

5th Floor

Hotel Mansions.

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MESSAGERIES MARITIMES.

FRENCH MAIL LINES.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

Destination	Steamer & Displacement	Sailing Date
SHANGHAI, KORE & YOKOHAMA	"ANDRE LEBON" 21,000	On or about 29th April.
MARSHALLS via SAIGON, SINGAPORE, COLOMBO, DUEBOUT, SUEZ	"AMAZON" 11,000	On or about 10th May

ALL STEAMERS FITTED WITH WIRELESS TELEGRAPHY

For full particulars regarding sailings, etc., apply to—

R. ROSENTHAL
Acting Agent,
Queen's Building.

Telephone 74.

CHINA-AUSTRALIA MAIL S.S. LINE.

For AUSTRALIAN PORTS via MANILA & SANDAKAN.

"VICTORIA" ... May 3rd.

"HWAH PING" ... May 13th.

For Freight and Passage, apply to—

THE CHINA & AUSTRALIA S.S. CO. LTD.

Agents.

118 Greenway East Central

POST OFFICE NOTICE

INWARD MAILS

FROM	PAR	DATE
STRAITS	Diliwara	26th inst.
STRAITS	Alinda Maru	26th inst.
STRAITS	Chonan	27th inst.
STRAITS	Malacca Maru	28th inst.
JAPAN AND SHANGHAI	Isaka Maru	28th inst.
STRAITS	Lima Maru	29th inst.

OUTWARD MAILS

FOR	PAR	DATE
*Swatow and Bangkok	Chenglu	Tuesday, 26th, 9.00 A.M.
*Shanghai and North China	Seachuan	Tuesday, 26th, 11.00 A.M.
Fort Bayard	Hok Canton	Tuesday, 26th, 11.00 P.M.
Japan	Bondair	Tuesday, 26th, 2.00 P.M.
*Straits, Bangkok, Calcutta & Aden	Keiwaning	Tuesday, 26th, 3.00 P.M.
Swatow, Amoy and Foochow	Hoi Hong	Tuesday, 26th, 3.00 P.M.
Amoy and Philippine Islands	Tanning	Tuesday, 26th, 3.00 P.M.
Amoy	Glennan Maru	Tuesday, 26th, 3.00 P.M.
Straits, Bangkok, Ceylon, Mauritius, L. Marquis, South Africa, India via Dhanushkodi, Egypt & EUROPE via SUEZ	Doranka	Tuesday, 26th, 3.45 P.M.
The Parcel Mail will be closed Tuesday, 26th, inst., at Noon.		
Keelung	Chitaya Maru	Tuesday, 26th, 5.00 P.M.
Hohow and Haiphong	Takung	Wednesday, 27th, 9.00 A.M.
*Shanghai, N. China and Japan	Alinda Maru	Wednesday, 27th, 10.00 A.M.
*Shanghai and North China	Diliwara	Wednesday, 27th, 10.00 A.M.
Sandakan	Himang	Wednesday, 27th, 10.00 A.M.
Straits, Bangkok, Ceylon, Mauritius, L. Marquis, South Africa, India via Dhanushkodi, Aden, P. Said & Brindisi	Trieste	Wednesday, 27th, 10.00 A.M.
SHANGHAI, NORTH CHINA, JAPAN, HONOLULU, CANADA, UNITED STATES, CENTRAL and SOUTH AMERICA and EUROPE via SAN FRANCISCO	Shingo Maru	Wednesday, 27th, 10.45 A.M.
*Shanghai, N. China and Japan	Wanchow	Wednesday, 27th, 1.00 P.M.
Swatow, Amoy and Foochow	Wingway	Wednesday, 27th, 1.00 P.M.
Amoy, *Shanghai and N. China	Wingway	Thursday, 28th, 3.00 A.M.
Philippine Islands, Sandakan, Australia and New Zealand, via Thursday Island	Chunghua	Thursday, 28th, 3.45 A.M.
*Shanghai and North China	Sooline	Thursday, 28th, 9.30 A.M.
SHANGHAI, NORTH CHINA, JAPAN, CANADA, UNITED STATES, CENTRAL and SOUTH AMERICA and EUROPE via VANCOUVER, B.C.	Empress of Russia	Thursday, 28th, 9.45 A.M.
Weihaei, Cheloo and Tientsin	Auichow	Thursday, 28th, 3.00 P.M.
Shanghai and North China	Hopang	Thursday, 28th, 5.00 P.M.
Straits, Bangkok, Ceylon, Mauritius, L. Marquis, South Africa, India via Dhanushkodi, Egypt & EUROPE via MARSEILLE	Isaka Maru	Friday, 29th, 8.45 A.M.
Swatow, Amoy and Foochow	Haiching	Friday, 29th, 9.30 A.M.
Philippine Islands	Loongang	Friday, 29th, 9.30 P.M.
Weihaei, Cheloo and Tientsin	Huichow	Friday, 29th, 3.00 P.M.
Straits, Bangkok, Ceylon, Mauritius, L. Marquis, South Africa, India via Dhanushkodi, Aden, Egypt and EUROPE via MARSEILLE	Soudun	Saturday, 30th, 8.45 A.M.
The Parcel Mail will be closed on Friday, 28th inst., at 5 p.m.		
Shanghai and North China	Ohenai	Saturday, 30th, 11.00 A.M.
Swatow, Amoy and Foochow	Hai Loong	Tuesday, 3rd, 11.00 A.M.

* Correspondence bearing vessel's name only.

THE BLUE FUNNEL LINE.
REGULAR AND FAST FREIGHT AND PASSENGER SERVICES
LONDON SERVICE

"PYRREUS"	3RD MAY	London, Amsterdam & Antwerp.
"DEMODOCUS"	22ND MAY	London, Amsterdam & Antwerp.
"AGAPENOR"	24TH MAY	London, Amsterdam & Hamburg.
"MACHAON"	14TH JUNE	London, Rotterdam & Hamburg.
"ANCHISES"	21ST JUNE	London, Amsterdam & Antwerp.

LIVERPOOL SERVICE

"ANTIOCHUS"	3RD MAY	Genoa, M'les, L'pool & G'gow
"TYDEUS"	17TH MAY	Havre, Liverpool & Glasgow.
"EURYADES"	9TH JUNE	Genoa, M'les, L'pool & G'gow.
"BELLEROPHON"	24TH JUNE	Genoa, M'les, L'pool & G'gow.

PACIFIC SERVICE

"PROTESILAUS"	4TH MAY	Victoria, Seattle & Vancouver.
"TEUCER"	25TH MAY	
"TALTHYBIUS"	15TH JUNE	

NEW YORK SERVICE

"KT. COMPANION"	16TH MAY	via Suez
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HOMERWARD PASSENGER SERVICE

"PYRREUS"	3RD MAY	for London.
"ANCHISES"	21ST JUNE	for London.
"TEIRESIAS"	7TH JULY	for London.
"MENTOR"	12TH JULY	for London.

FOR FREIGHT AND ALL INFORMATION APPLY TO BUTTERFIELD & SWIRE, AGENTS.

HONGKONG METEOROLOGICAL REGISTER

Hongkong Observatory, April 25th

	Previous Day at 3 p.m.	On Date at 5 a.m.	On Date at 2 p.m.
Barometer	29.83	29.89	29.79
Temperature	83	74	81
Humidity	65	69	73
Wind Direction	South	calm	South
Force	2	0	2
Weather	0	0	0
Rain	0	0	0

Highest open-air Temperature on 24th, 84

Lowest open-air Temperature on 25th, 72

DAIRY FARM NEWS

COLD STORAGE
SAFEGUARD

Your Furs, Rugs, Carpets, Winter Clothes etc., by storing them in our Cold Stores during the hot and damp weather.

For particulars apply to the Secretary.

THE DAIRY FARM ICE & COLD STORAGE CO., LTD.

COMMERCIAL

OPENING QUOTATIONS

April 25th.	
ON LONDON.	Telegraphic Transfer
Bank Bills, on demand	2/6 1/2
Bank Bills, at 30 days sight	2/6 1/2
Bank Bills, at 6 months sight	2/6 1/2
Credit, at 4 months sight	2/6 1/2
Documentary Bills, 4 months sight	2/6 1/2
ON PARIS.	Bank Bills, on demand
Credit, 4 months sight	89 1/2
ON NEW YORK.	Bank Bills, on demand
Credit, at 60 days sight	6 1/2
ON CALCUTTA.	Telegraphic Transfer
Bank Bills, on demand	190 1/2
ON SHANGHAI.	Bank Bills, at sight
Private, 30 days sight	10 1/2
ON YOKOHAMA.	On demand
On demand—Private	10 1/2
ON SINGAPORE.	On demand
On demand—Private	10 1/2
ON BATAVIA.	On demand
On demand—Private	10 1/2
ON BANGKOK.	On demand
On demand—Private	10 1/2
ON HONGKONG.	Bank's Buying Rate
Gold Laid 100 fine, per oz.	\$7.75 n
Bar Silver per oz.	35d.

Hongkong 100 cents piece ... 0.04 Premium

Hongkong 20 " ... 0.06 Discount

Canton 20 " ... 12.50

Canton 10 " ... 0.00

HONGKONG SAVINGS BANK.

THE business of the above Bank is conducted by the HONGKONG & SHANGHAI BANKING CORPORATION. Rules may be obtained on application.

INTEREST on deposits is allowed on the Minimum Monthly Balances at 3 1/2 per cent. per annum.

For the HONGKONG & SHANGHAI BANKING CORPORATION.

A. G. STEPHEN, Chief Manager.

Hongkong, December 31st, 1920.

THE BANK OF CHINA.

行銀國中

(Specially authorized by Presidential Mandate of the Republic of China on the 22nd of November, 1917.)

Authorized Capital ... \$40,000,000.00

Paid-up Capital ... \$12,750,000.00

Reserve Funds ... \$12,750,000.00

HEAD OFFICE—PEKING.

HONGKONG BRANCH—20-21, Connaught Road Central.

Branches and Sub-branches all over China, and Correspondents in Japan, New York, San Francisco, Singapore and Manila.

London Bankers—The National Provincial and County Bank of England, Ltd.

The Guaranty Trust Company of New York.

New York Bankers—The Irving National Bank.

Interest allowed on Current Accounts and Fixed Deposits. Terms on application.

Every description of Banking Business transacted.

Loans granted on approved securities.

Special facilities for Home Exchange.

Interest on Fixed Deposits at the following rates:

For 3 months, 3 per cent. per annum.

For 6 months, 4 per cent. per annum.

For 12 months, 5 per cent. per annum.

TSUYEE PEI, Manager.

Hongkong, February 7th, 1921.

BANQUE INDUSTRIELLE DE CHINE.

(FRENCH BANK.)

Subscribed Capital ... Frs. 150,000,000

Paid Up Capital ... Frs. 75,000,000

Reserve Funds ... Frs. 60,000,000

Deposits ... Frs. 885,000,000

The Chinese Government Owns one-third of the Capital.

HEAD OFFICE: 74, Rue Saint-Lazare, PARIS.

BRANCHES:

Lyon, Hongkong, Yunnanfu

Marseilles, Hankow, Haiphong

Peking, Canton, Swatow

Shanghai, Saigon, Yokohama

Tientsin, Hankow, Moukden

New York, London, Antwerp

Dordrecht, Batavia, Phenom-Penh

BANKERS:

In FRANCE: Société Générale pour favoriser le Développement du Commerce et de l'Industrie en France.

In LONDON: London Joint City & Midland Bank, Ltd.

In SAN FRANCISCO: Crocker National Bank, Ltd.

Correspondents in the Chief Commercial Centres of the World.

Telegraphic Address: CHIBANKIND.

Interest on Current Accounts and Fixed Deposits in Local Currency and in Gold. Terms on application.

Every description of Banking and Exchange business transacted.

Special facilities for French Exchange.

M. MONTARGIS, Manager.

Hongkong, January 20th, 1921.

CHARTERED BANK OF INDIA, AUSTRALIA & CHINA.

INCORPORATED BY ROYAL CHARTER, 1853.

HEAD OFFICE—LONDON.

Paid-up Capital ... \$2,000,000

Reserve Fund ... \$2,000,000

Reserve Liability of Proprietors ... \$2,000,000

FOREIGN EXCHANGE and General Banking business transacted.

CURRENT ACCOUNTS open and

Fixed Deposits received for 1 year or

shorter periods at rates which will be quoted on application.

A. H. FERGUSON, Acting Manager.

Hongkong, March 30th, 1921.

HONGKONG AND SHANGHAI BANKING CORPORATION.

Hongkong Head Office.

Paid-up Capital ... \$15,000,000

Reserve Funds ... \$21,500,000

Sterling ... \$2,500,000

Silver ... \$21,500,000

Reserve Liability of Proprietors \$15,000,000

Court of Directors:

G. T. M. ECKERSLEY, Esq., Chairman.

G. M. DONWELL, Esq., Deputy Chairman.

D. G. M. BERNARD, Esq., Hon. Mr. E. V. D. PATT.

A. S. GUBBEY, Esq., W. L. FATTENDEN, Esq.

Hon. Mr. P. H. HOLYOAK, J. A. PLUMMER, Esq.

Hon. Mr. A. O. LANG, H. P. WHITE, Esq.

Chief Manager:

Hon. Mr. A. G. STEPHEN.

Manager: Hongkong—A. H. BARLOW, Esq.

Acting Manager: Shanghai—G. H. STITT, Esq.

LONDON BANKERS:

LONDON COUNTY WESTMINSTER & PARK'S BANK, LTD.

CURRENT ACCOUNTS opened in local

CURRENCY and FIXED DEPOSITS

received for one year or shorter periods in

local Currency and Sterling on terms which

will be quoted on application.

Hongkong, April 26th, 1921.

THE CHINA SPECIE BANK, LTD.

HEAD OFFICE:

St. George's Building, HONGKONG.

Chairman of Board of Directors

Mr. WONG SHIU HAM.

Chief Manager ... Mr. L. S. HOLM

Asst. Manager ... Mr. K. T. WONG

Hongkong Manager Mr. I. P. ALLEN.

Foreign exchange and General Banking

business transacted.

Current, Savings, and Fixed Deposits bear

interests at rates of 2 per cent., 4 per cent.

and 5 per cent. per annum, respectively.

"L. S. HOLM, Chief Manager.

Hongkong, October 2nd, 1920.

THE BANK OF EAST ASIA, Limited.

HEAD OFFICE—

No. 2, Queen's Road Central, HONGKONG

Established 1919.

PAID-UP CAPITAL ... \$2,000,000.00

RESERVE FUND ... \$500,000.00

DIRECTORS:

Mr. Fung Wai Tse, Chairman.

Mr. Chow Shou Son, Mr. Kan Ying Po,

Mr. Li Koon Chun, Mr. Mok Ching Kong,

Mr. Fung Ping Shan, Mr. Wong Yan Tung,

Mr. P. K. Kwok, Mr. Chan Ching Bak,

Mr. Ng Chang Luk, Mr. Kan Chiu Nam.

Chief Manager ... Mr. Kan Tong Po,

Asst. Manager ... Mr. Id Tse Fong

BRANCHES & AGENCIES—

LONDON, NEW YORK, SAN FRANCISCO,

SHANGHAI, KOBE, YOKOHAMA,

MANILA, SINGAPORE, HANKOW,

BAOYANG, BATAVIA, SOERABAYA

London Bankers—The London Joint City and Midland Bank, Ltd.

Every description of Banking and Exchange business transacted.

Loans granted on approved securities.

Interest allowed on Current Deposits at the rate of 4 per cent. per annum.

For 6 months, 4 per cent. per annum.

For 12 months, 5 per cent. per annum.

For 18 months, 6 per cent. per annum.

For 24 months, 7 per cent. per annum.

For 30 months, 8 per cent. per annum.

For 36 months, 9 per cent. per annum.

For 42 months, 10 per cent. per annum.

For 48 months, 11 per cent. per annum.

For 54 months, 12 per cent. per annum.

For 60 months, 13 per cent. per annum.

For 66 months, 14 per cent. per annum.

For 72 months, 15 per cent. per annum.

For 78 months, 16 per cent. per annum.

For 84 months, 17 per cent. per annum.

For 90 months, 18 per cent. per annum.

For 96 months, 19 per cent. per annum.

For 102 months, 20 per cent. per annum.

For 108 months, 21 per cent. per annum.